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CURRENT TOPICS.

MR. JUSTICE KEKEWICH has expressed his opinion, having regard to the Married Women's Property Act, 1893, that where a married woman is plaintiff, and her action is dismissed with costs, the form of order which has been in use since the decision of *Scott v. Morley* (20 Q. B. D. 120) should no longer be used, but that the form of order should run: "That the defendant recover against the plaintiff his costs of this action, such costs to be taxed by the taxing master and to be payable out of her separate property and not otherwise."

THERE IS some ground for jubilation in the fact that an action in the Chancery Division has been commenced and completed in the course of four months. In Mr. Justice ROMER's court this week it was stated, with reference to an action then decided, that the writ was issued on 10th November last; that the action was set down for trial on the 15th of January; and that it was heard on the 14th of March. A Chancery action may last any time from one day to one hundred years; but comparatively few are disposed of within six months.

THE ENSUING Easter Sittings, which begin on the 3rd of April and end on the 11th of May, will be too short to allow more than two fortnights in which Chancery judges can hear witness actions. The first of these periods will begin on the 10th of April and terminate on Saturday, the 21st of April. On every day of that fortnight, excepting Monday, the 16th of April, Mr. Justice NORTH will hear witness actions. During the fortnight commencing Tuesday, the 24th of April, until Saturday, the 5th of May, with the exception of Monday, the 30th of April, Mr. Justice STIRLING will hear witness actions. Motions and unopposed petitions in cases assigned to Mr. Justice NORTH will, while he is hearing witness actions, be heard by Mr. Justice CHITTY; and while Mr. Justice STIRLING is hearing witness actions his motions and unopposed petitions will be heard by Mr. Justice KEKEWICH.

THE CASES cited in the article we print elsewhere on "Death without having been Married" afford a good example of the neglect, to which we have so often referred, of reporting cases of interest to conveyancers in the *Law Reports*. In that article it is pointed out that great doubts had arisen as to the meaning of a common form in daily use by conveyancers, and that two

very able judges, both of whom afterwards sat in the Court of Appeal, differed in opinion as to the meaning of the form. Now, one would have thought that any person who had the slightest regard for the interest of conveyancers would have reported every case that bore on the subject. But no. The cases were reported as far as *Emmins v. Bradford* (13 Ch. D. 493). Every case determined after that is left to the decent seclusion of the *Weekly Notes*. We need hardly say how much inconvenience is occasioned by the course adopted by the Council of Law Reporting. We venture to hope, not that any explanation of their past conduct will be given, but that they will mend their ways for the future. As an earnest of good intentions, we hope that they will cause *Stoddart v. Savile* (mentioned in the article above referred to) to be reported at once.

THE SALE of Goods Act, 1893, on which we commence our comments elsewhere, is interesting not only for its retrospective operation, but also because a portion of it appears to be expressed in a foreign tongue. In the definition clause (section 62) a praiseworthy effort is made to define when a person is to be "deemed to be insolvent" within the meaning of the Act. This is a somewhat important matter having regard to the sections as to stoppage in transitu (sections 44-46) which give the right of stoppage "when the buyer of goods becomes insolvent." The definition of being insolvent is as follows: "A person is deemed to be insolvent within the meaning of this Act who either has ceased to pay his debts in the ordinary course of business, or cannot pay his debts as they become due, whether he has committed an act of bankruptcy or not, and whether he has become a notour bankrupt or not." When does a person in England become a "notour bankrupt"? Hazard a guess, we should suppose that "notour" means notorious. We have an idea what a notorious bankrupt means; but the puzzle is why it should be necessary, as regards English transactions, to say that it does not matter whether a man becomes a notorious bankrupt or not. In this country we usually consider it sufficient that a man is adjudicated a bankrupt, without his being "notorious." But then we no doubt forget that the measure applies also to Scotland, and that that highly favoured portion of the United Kingdom is now making us learn the jargon of its old statutes, perhaps in revenge for the inroad attempted on its liberties by the Rules of the Supreme Court of November last.

ON WEDNESDAY, in Court of Appeal No. 2, the question arose, in *Re Salaman*, whether some out of a number of clients who had joined in instructing a solicitor were entitled to have his bill of costs taxed, the others not being parties to the application. Thirty-four persons who had been induced to take shares in a company desired to have their names removed from the register of members, and instructed the same solicitor to take proceedings against the company for that purpose. Each of them gave the solicitor a separate retainer, but they appointed a committee of three to communicate with and instruct the solicitor on behalf of the whole body, the arrangement being that each of them should be liable to the solicitor for his share only of the total costs, the share being regulated in proportion to the number of shares in the company held by each. The committee from time to time made calls of so much per share on each of the thirty-four persons for the purpose of making payments to the solicitor on account. The solicitor delivered one bill of costs, and fifteen of the thirty-four clients applied for an order to tax it. Mr. Justice KEKEWICH directed the petition to stand over in order that the other clients might be brought before the court. Ultimately it was ascertained that some of them did not desire to have a taxation, and the applicants were unable to find the rest. Mr. Justice KEKEWICH thereupon held that an order for taxation could not be made except in the presence of all the thirty-four clients, and he dismissed the petition. The Court of Appeal held that he was wrong in so doing. They said that in such case any one of the clients had in strictness a right to have the bill taxed. The learned judge was quite right in endeavouring to bring all the

clients before the court, so as to have one taxation binding them all. But when it was found to be impossible to serve them all, it was wrong to refuse a taxation. Of course, if the bill were once taxed at the instance of one or more of the clients, any other of them who afterwards applied for a taxation would do so at his own risk. The court said that the practice is as stated in the taxing master's certificate given in a note to the report of *Re Colquhoun* (5 De G. M. & G. 35)—viz., that if the liability be a several, and not a joint, liability, the solicitor is to charge against the client all the work he does for him severally, and his proportion of the general charges which are applicable to him and others.

SIR JAMES STEPHEN has survived for less than three years his retirement from the bench. His career was singularly different from that of the orthodox judge of the High Court. As a practising barrister he achieved no great celebrity. As a political aspirant he was altogether unsuccessful. He made his mark as an author of digests and a draftsman of codes. His legal works are confined to the criminal law and the law of evidence, but these fields he thoroughly exploited. His Digest of the Law of Evidence is a striking contrast in size to the standard works which deal with the subject. In his preface he pointed to Taylor with his 1,800 pages and some 9,000 cases, to Roscoe with his 1,500 pages and over 11,000 cases. These books overwhelm the principles with the multitude of details. Sir JAMES STEPHEN's object was to extract the principles and propound them in a form as clear and concise as possible. In criminal law his works gradually covered the whole subject. The earliest and the latest volumes were the two editions of the General View of the Criminal Law of England. The first was published in 1863. Ten years later, when he was asked to prepare a second edition, he found the materials for the work deficient. He had neither an authoritative statement of the actual law nor a history of the law to which to refer in presenting a general view. He supplied these deficiencies by the Digest of the Criminal Law published in 1877, and the History of the Criminal Law published in 1883. In the latter year, also, he completed his materials by publishing the Digest of Criminal Procedure. After this he rewrote the General View, which he then said contained the essence of what he had learnt during a long and greatly varied experience of thirty-six years as a barrister, a member of the Indian Council, an author, a draftsman, and a judge. The manner in which he worked naturally led him to the task of codifying. In India codes are the recognized mode of legislating, and Sir JAMES STEPHEN will be remembered there by his codes of criminal procedure and of the law of evidence. In England codification is a matter of at once greater difficulty and of more doubtful expediency. The draft evidence code was never really discussed, and the draft criminal code has been hung up for several years. Probably this did not trouble the author. When there was a chance of dividing the criminal code into two parts, and separating the substantive law from the law of procedure, he deprecated any such interference with his work. "There is no hurry," he said, "about the matter. The law as it stands is perfectly well understood, and in substance requires little alteration. The use of codification would be to give it literary form, and so to render it generally accessible to all whom it concerns." Whatever form the criminal law ultimately assumes, Sir JAMES STEPHEN will long be remembered for his work in expounding and simplifying it.

THE DECISION of the Court of Appeal in *Kemp v. Wanklyn* (reported elsewhere), overruling *Childs v. Cox* (36 W. R. 505, 20 Q. B. D. 290), will not only alter what for some years has been treated as the existing law as to service of notices of objection on soldiers in barracks claiming votes, but is not unlikely to have more far-reaching consequences, and especially to affect all cases where service by registered post may be substituted for personal service (see, for example, *Conveyancing Act, 1881, s. 67 (4)*). Registered post is, no doubt, as a method of conveyance, a tolerably certain one for ensuring ultimate delivery at the abode at

which a person usually resides, or at the place to which it is addressed, and perhaps to the person to whom it is addressed, but as regards the period of transit and the time at which it is actually delivered at such abode, or to such person, it affords no greater safeguard than an ordinary unregistered letter. Now the time at which any letter is actually delivered is often, from situation of the house, or from the migratory character of the individual, or from the arrangements, special or otherwise, for delivery, of a necessarily uncertain character, and whereas in the case of one person it might be safe to prophesy that, with tolerable luck, a letter posted at a certain time would reach the addressee or his house at a certain time (half an hour more or less), in the case of another it would, from the circumstances of the case, be mere guess work at what hour or even on what day such letter would "in the ordinary course of post," be actually delivered. There are numberless places in out-of-the-way parts of the country where the ordinary course of post can only be described as extraordinary and totally uncertain; and it has been decided that, where the delivery is only casual and accidental, there is no ordinary course of post (see *Lewis v. Evans*, L. R. 10 C. P. 297). May it not, then, also be said that, where the time of delivery is, owing to special arrangements or otherwise, spasmodic or uncertain, there is no ordinary course of post? If, as a matter of fact, it be once established that, in any particular case, there is no ordinary course of post, then it is clear that, in order to rely on service by post by registered letter, it is not sufficient to shew that such letter was in fact ultimately delivered, but that it did in fact reach the addressee or his abode within the time prescribed for service; and that the sender should not rely on any presumption of probabilities, or say that it shall be deemed to have been delivered at some other time. The position of the common soldier is a peculiar one, and it may even be doubted whether he is within reach of the ordinary course of post. He has no voice in any postal arrangements which his commanding officer may choose to make. He has no abode which he can call his own, and although all letters may ultimately reach him, there is no certainty as to when he will receive them, and it might therefore be argued that he is not within the ordinary course of post. Such, at any rate, was the view of the Divisional Court (Lord COLERIDGE, C.J., POLLOCK, B., and HAWKINS, J.) in 1887 in the case above referred to of *Childs v. Cox*. The Court of Appeal (Lord ESHER, M.R., and LOPES and DAVEY, L.J.J.) have taken a different view, and have held in *Kemp v. Wanklyn* that the sender of a notice by registered letter is entitled to ignore any special arrangements by which the ordinary course of post is superseded, even though such special arrangements, as in the case of private soldiers, are matter of universal knowledge. It may be questioned whether service by letter as a substitute for personal service, especially in so important a matter as that of the franchise, does not, in consequence of this decision, require some further limitation by the Legislature.

THE COURT OF APPEAL have held, in *Seed v. Bradley* (42 W. R. 257), that a covenant by the grantor of a bill of sale that he will replace any articles damaged or worn out with others of equal value is a term for the "maintenance of the security," and may properly be inserted in a bill of sale. But for the decision of the House of Lords in *Thomas v. Kelly* (37 W. R. 353, 13 App. Cas. 506) the point would not be arguable. Indeed, it is settled by previous decisions, one a decision of the Court of Appeal. In *Consolidated Credit Corporation v. Gosney* (34 W. R. 106, 16 Q. B. D. 24) DAY, J., said: "The power to replace goods worn out is a matter of maintenance of the security." In *Furber v. Cobb* (17 Q. B. D. 459) BOWEN, L.J., at the trial took a different view. If the covenant was necessary for maintaining the security, there was power to seize on breach of it. This, he thought, placed the grantor in a very perilous position. Upon failure to replace any article of ornament, for instance, that happened to be broken, he would be immediately liable to have the whole of the goods comprised in the bill of sale seized. "I do not think," said BOWEN, L.J., "that it needs many words to shew that a covenant so harsh and penal as I have shewn this to be cannot be necessary for the maintenance of the security." But in the Court of Appeal (35 W. R. 398, 18 Q. B. D. 494)

a different view was taken. Destruction of or injury to goods comprised in the bill of sale, Sir JAMES HANNEN pointed out, *pro tanto*, diminished the security, and the only way of maintaining the security was to insert a covenant such as that in question. "It appears to me," he said, "that this covenant is essentially necessary for maintaining the security agreed on, and if I had been required to give an example of the words under consideration, I should have selected this as the most obvious." He disposed of the alleged hardship by observing that the right to seize was conferred by the Act, and that it was qualified by the proviso to section 7 of the Act of 1882, giving the grantor a chance of preventing the removal or sale of the goods by repairing the breach of covenant within five days. This settled the law, then, unless *Thomas v. Kelly* (*supra*) introduced a new principle. But in that case the terms were essentially different. The bill of sale assigned the chattels specifically described in the schedule "together with all other things the property of the mortgagor now in or about the premises . . . and also all chattels and things which may at any time during the continuance of this security be in or about the same . . . whether brought there in substitution for, or in renewal of, or in addition to, the chattels hereby assigned." Clearly by the use of the words "in addition to" this assignment went far beyond the covenant in the earlier cases, and was designed not merely for the maintenance of the existing security, but for its indefinite enhancement. In *Seed v. Bradley* (*supra*) the Court of Appeal had no difficulty in distinguishing it, and they followed, therefore, the previous decisions.

A POINT of some interest to solicitors and trustees was, we understand, decided by STIRLING, J., in chambers on the 5th inst. in the case of *Re Myers' Trusts, Browne v. Myers*. The plaintiff was one of four trustees of a marriage settlement executed in July, 1888. He had acted as trustee from the commencement of the trust, but his professional duties as a mining engineer now often took him abroad for lengthened periods, and he was consequently desirous of retiring from the trust, which would save the trust the expense of frequently communicating with him abroad. The trust estate was considerable, and was chiefly invested on foreign and colonial stocks and securities. The trustee, on intimating his wish to retire, was informed that the matter would be attended to by the solicitors who had always acted as solicitors to the trust, and that there was no occasion to employ another solicitor. The trustee, however, wished for his own protection to be separately advised on his retirement by his own solicitor. A correspondence ensued between his solicitor and the solicitors to the trust, the latter claiming the right (which was conceded) to prepare the necessary documents, and insisting that the trustee's costs of being separately advised must be borne by himself. Ultimately the trustee took out an originating summons, under R. S. O., ord. 55, asking that he might be at liberty to retire from the trust and that his costs of being separately advised, when taxed, might be paid out of the trust estate. Counsel for the defendants cited *Forshaw v. Higginson* (20 Beav. 486), and contended that the trustee was retiring for his own convenience; that no sufficient ground was shewn for his retiring from the trust so soon; and that he ought therefore to bear the costs of being separately advised. Mr. Justice STIRLING thought that nearly six years was a substantial period for a person to act as trustee. He doubted whether ROMILLY, M.R., intended to lay down as a broad rule the proposition stated in *Forshaw v. Higginson* (*supra*), and held that the plaintiff was entitled to be separately advised, and made an order in the terms of the summons.

OUR OLD FRIEND the *Law List* appears this week, admirable in type and arrangement, as usual, but with a new feature—namely, a complete list of chartered accountants in England and Wales, arranged under the names of the towns where they carry on business. The list fills over sixty pages.

There is no improvement in Lord Hannen's condition.

DEATH WITHOUT HAVING BEEN MARRIED.

THE difficulty in determining the meaning of the phrase "without having been married" in the ultimate trusts of the fortune of a lady in her marriage settlement arises, as pointed out by KNIGHT BRUCE, L.J., in *Wilson v. Atkinson* (4 De G. J. & S., at p. 460, where the decision of ROMILLY, M.R., 33 Beav. 536, was reversed), from its being able to bear three different meanings—(1) without having been married to anyone, (2) without leaving a husband at her death, (3) without having been married to her then intended husband. If it bears the first of these meanings, her children, whether by the intended or any other marriage, cannot take under the ultimate trust; if it bears the second meaning, her children by any marriage, including that then intended, can take; and if it bears the third meaning, the children by her first marriage and those by any subsequent marriage, except the intended marriage, can take.

In *Wilson v. Atkinson* the settlement which was executed on the marriage of J. W., a widow, who had an illegitimate daughter, J. E. H. A., contained no provisions for her children, and there was the usual ultimate trust for her statutory next of kin as if she had died possessed thereof intestate and "without having been married." And it was thereby "declared that J. E. H. A., the daughter of the said J. W., shall, for the purposes of this trust, be deemed to be the lawful child of the said J. W." It is obvious that the provision last stated shews that the words "without having been married" were not intended to exclude children, as the gift to the statutory next of kin was the only gift under which children could by any possibility take. Both KNIGHT BRUCE and TURNER, L.J.J., decided the case on that ground, but each of them was also of opinion that without the declaration as to J. E. H. A. the trust for the statutory next of kin would by itself include children. One cannot help seeing that, if the report is correct on this point, the Lord Justices must have meant that they would put this construction on the words in a case, as in that before them, where the usual trusts for children did not exist.

In *Re Ball* (11 Ch. D. 270) there were no trusts for children, and the ultimate trusts were the same as in *Wilson v. Atkinson* (except as to the proviso): the wife died leaving a husband and a child of the marriage surviving, and FRY, J., decided that the child took all the trust funds under the gift to the statutory next of kin, but he said that in the absence of authority he should have had great difficulty in holding that a child could take under an ultimate trust in the usual form for the persons who would have been the statutory next of kin of the wife had she died intestate and "without having been married," because if the wife had never been married she never could have had a child capable of taking.

In *Wilson v. Atkinson* and in *Re Ball* there was no original trust for the children, and the only manner in which they could possibly take was under the ultimate trust. The next case was *Upton v. Brown* (12 Ch. D. 872). By a settlement, made on the marriage of a widow, provisions vesting at twenty-one were made for her child by her former marriage and her children by her intended marriage, and if no child by either marriage attained twenty-one the property was to be held on the usual ultimate trusts, as if she had died intestate and "without having been married." There were no children of the second marriage; the child of the first marriage survived his mother and died under twenty-one, and it was held by FRY, J., on the authority of *Wilson v. Atkinson*, that he took as sole next of kin.

In *Emmins v. Bradford* (13 Ch. D. 493) a settlement, made on the marriage of a widow, contained a recital that she had three children by her former marriage, and the property was settled, in the events that happened, subject to her life interest, on the same trusts as in *Upton v. Brown*. JESSEL, M.R., decided that the children were not entitled under the ultimate trust, on the ground that a woman who dies without having been married means a woman who dies without having had a husband.

In *Re Arden* (W. N., 1890, p. 204) where the ultimate trust was in the same form, and was contained in the settlement made on the first marriage of a woman who had no children by her first marriage, it was held by STIRLING, J., that the children of the second marriage could take. In *Stoddart v. Saville*, No. 2 (38 SOLICITORS' JOURNAL, 79), where the settlement contained no express

trust for children, they were allowed to take under the ultimate trust in the usual form.

It is somewhat remarkable that in none of the cases was any reference made to so well known a book as Mr. DAVIDSON'S *Precedents*, where he points out that the words are intended to make the wife's settled property devolve as if she left neither husband or children. (See to the same effect in 9 Jarm. By. 278; 2 K. & E. 468; 2 Prid. 254; 6 Byth. Jarm. by Robbins, 318; Elph. Introd. 318.)

"The settled practice of conveyancers is to be looked upon as part of the common law": per JAMES, L.J., *Re Ford and Hill* (10 Ch. D., at p. 370). (See the other cases collected Elph. N. & C. Interp. 63.) How can a judge ascertain this practice? He may inquire from conveyancers what the practice is, or he may read the statements as to the practice contained in books generally used by the profession. It will be observed that all the treatises on conveyancing which discuss the question before us concur in stating that the object of inserting the words "without having been married" is to exclude the children. It appears to follow from the remark of JAMES, L.J., that, whether this is the effect of the words taken in their ordinary meaning or not, it must, as a matter of law, not of construction, be taken to be the effect of the words when used in a document drawn according to the forms used by conveyancers.

We cannot help thinking that if the question went up to the Court of Appeal the decision would be in accordance with the received opinions of conveyancers, but until such a decision is given it is impossible to use the form with safety. Various words have been suggested. Mr. VAISEY suggests "as if she had died a spinster," observing, truly enough, that a spinster cannot have a child who can take as one of her next of kin. We do not, however, see the distinction between a woman who dies a spinster and a woman who dies without having been married; if the courts say that the child of the latter can take, it is to be supposed that they will say that the child of the former can take. It has also been suggested that the phrase "as if she had died without having been married and without having had a child" will suffice. This is probably correct, but it appears to be grossly indecent to refer to the possibility of a virtuous woman having a child though she was not married. Possibly the safer course may be to say "as if she died a widow and without ever having had a child." Whatever form is used care should be taken on the settlement on the marriage of a widow not to exclude the children of the first marriage if they attain twenty-one, &c.

It may, perhaps, be noticed that no case has yet decided that if there is the usual trust for the children of the intended marriage attaining twenty-one, &c., and no child attains twenty-one, a child surviving its mother and dying under twenty-one can take under the ultimate trust. But if *Upton v. Brown* was correctly decided, it follows logically that this must be the decision come to if the case arises; with the result that if the father survives the infant he will take the wife's fortune as the infant's administrator, the very thing intended to be guarded against.

THE SALE OF GOODS ACT, 1893.

I.

THE Sale of Goods Act, which, although passed only on the 20th of February, is credited to last year, and which, by a strange blunder to which we recently called attention, must be taken to have been in operation since the 1st of January, is described as an "Act codifying the Law relating to the Sale of Goods." It contains sixty-four sections, and is divided into six parts dealing with the following topics:—(1) Formation of the contract; (2) Effects of the contract; (3) Performance of the contract; (4) Rights of unpaid seller against the goods; and (5) Actions for breach of the contract. The last part is supplementary. In the present articles we propose to consider generally the mode in which the contract of sale has been treated. To a considerable extent the principles established by judicial authority have been reduced to rule, but the effect of the rules will probably only be intelligible by reference to the cases, and in certain departments of the law—as, for instance, in determining what is a "note or memorandum in writing" within

section 4—it will still be necessary to rely on the existing decisions.

Definitions.—Reference may be made in the first place to some of the definitions contained in section 62. The most important is the definition of "goods." This term includes "all chattels personal other than things in action and money." It also includes "emblems, industrial growing crops, and things attached to or forming part of the land which are agreed to be severed before sale or under the contract of sale." Section 4, in re-enacting section 17 of the Statute of Frauds, speaks of "goods," only and the above definition is intended to express the construction which had been put upon the phrase "goods, wares, or merchandises." Shares in companies, for instance, are things in action (*Colonial Bank v. Whinney*, 34 W. R. 705, 11 App. Cas. 426), and were not within section 17 (*Humble v. Mitchell*, 11 A. & E. 205). The inclusion of emblems and industrial growing crops is in accordance with the principle laid down by Lord BLACKBURN that they are within Lord TENTERDEN's Act, if not within the Statute of Frauds. "An agreement to transfer the property in something that is attached to the soil at the time of the agreement, but which is to be severed from the soil and converted into goods before the property is to be transferred, is an agreement for the sale of goods within the meaning of 9 Geo. 4, c. 14, if not of the 29 Car. 2, c. 3" (*Blackburn on Contracts of Sale*, p. 5; *Benj. on Sale*, p. 115). The following are other definitions which should be noticed. "Contract of sale" includes an agreement to sell as well as a sale. "Future goods" means goods to be manufactured or acquired by the seller after the making of the contract of sale. "Property" means the general property in goods, and not merely a special property.

Contract of sale.—The Act deals only with a special kind of contract. It assumes, therefore, the general principles of contract, and makes no reference, for instance, to the mutual assent on which the contract is based. A contract for the sale of goods is defined by section 1 (1) as "a contract whereby the seller transfers or agrees to transfer the property in goods to the buyer for a money consideration, called the price." This includes the two elements always recognized in a contract of sale—the transfer of property, either immediately or in the future—that is, the absolute property—and a price in money. In the Indian Contract Act, 1872 (s. 77), "sale is the exchange of property for a price. It involves the transfer of the ownership of the thing sold from the seller to the buyer." The definition does not touch the numerous cases which determine whether a contract is one of sale or for work and labour, save that the test in such cases is whether under the contract the property in a chattel passes to a person who had previously no property in it (*Benj. on Sale*, p. 105). Sub-section (3) replaces by the terms "sale" and "agreement to sell" the existing distinction between a bargain and sale and an executory agreement for sale. The Statute of Frauds applied to a bargain and sale; whether it applied also to an executory agreement was the subject of conflicting decisions until Lord Tenterden's Act expressly included them. It is now provided that "where under a contract of sale the property in the goods is transferred from the seller to the buyer, the contract is called a sale; but where the transfer of the property is to take place at a future time, or subject to some condition thereafter to be fulfilled, the contract is called an agreement to sell." In accordance with what has been said above, capacity to buy and sell is regulated by the general law concerning capacity to contract, and to transfer and acquire property (section 2), but necessities supplied to infants and other persons incompetent to contract are to be paid for at a reasonable price. Necessaries are defined as "goods suitable to the condition in life of such infant or minor or other person, and to his actual requirements at the time of the sale and delivery."

Formalities of the contract.—A contract of sale is either express or implied from the conduct of the parties. If express, it may, subject to special requirements, be made in writing, either with or without seal, or by word of mouth, or partly in writing and partly by word of mouth. This is recognized by section 3, which provides, however, that nothing in the section shall affect the law relating to corporations. The following section introduces section 17 of the Statute of Frauds and section 7 of Lord Tenterden's Act, both of these sections being included in

the list of repealed enactments in the schedule. In re-enacting section 17 some verbal alterations have been made. As above stated, the phrase "goods, wares, or merchandises" is replaced by "goods" only. The section provided that no contract for the sale of goods for the price of £10 or upwards should be "allowed to be good" unless one of the specified requirements was complied with. The effect, said Lord BLACKBURN in *Maddison v. Alderson* (31 W. R. 820, 8 App. Cas., p. 438), was not to render the contracts void, still less illegal, but was to render the kind of evidence required indispensable when it was sought to enforce the contract. In accordance with this statement, it is now provided that the contract "shall not be enforceable by action." There are some other changes, but it is not necessary to notice them here. The limit of value—£10—is the same, and as before the requirements are either acceptance and receipt, or earnest or part payment, or a note or memorandum in writing of the contract signed by the party to be charged, or his agent in that behalf. The next sub-section reproduces section 7 of Lord TENTERDEN's Act, and thus extends the section to contracts for goods to be delivered at some future time. The third sub-section gives a definition of "acceptance." This word said Lord HERSCHELL in *Taylor v. Smith* (40 W. R. 486; 1892, 2 Q. B., p. 70), "is not used in the statute according to its common acceptance, and in what precise sense it is used has never been determined." It is settled, however, that it does not mean a final acceptance so as to debar the purchaser from rejecting the goods, if they turn out not to be equal to sample (*Morton v. Tibbett*, 15 Q. B. 428); it is sufficient if the acceptance amounts to a recognition of the contract. "Having regard," said BOWEN, L.J., in *Pago v. Morgan* (33 W. R. 793, 15 Q. B. D., p. 233), "to the mischiefs at which the statute was aimed, it would appear a natural conclusion that the acceptance contemplated by the statute was such a dealing with the goods as amounts to a recognition of the contract." In accordance with these cases the present enactment provides as follows: "There is an acceptance of goods within the meaning of this section when the buyer does any act in relation to the goods which recognizes a pre-existing contract of sale, whether there be an acceptance in performance of the contract or not."

Subject-matter of contract.—The subject-matter of the contract must be "goods" in the sense defined above, but these may be either existing or "future goods," that is, goods to be manufactured or acquired by the seller after the making of the contract of sale. It was at one time held that a contract for the sale of future goods was a wager, and so void (*per ABBOTT, C.J.*, in *Bryan v. Lewis*, Ry. & M. 386), but the decision was disapproved, and was overruled in *Hibblewhite v. M'Morine* (5 M. & W. 462). A contract for the sale of specific goods assumes that they are in existence at the time when the contract is made. Hence, if they have at that time perished, the basis of the contract does not exist, and the contract is void (*Hastie v. Couturier*, 9 Ex. 102). This rule is enacted in section 6. If the goods perish after the sale, but before delivery, the purchaser bears the loss. But in the case of an agreement to sell specific goods; if the goods perish subsequently, without any fault on the part of the seller or buyer, before the risk passes to the buyer, the contract is avoided (section 7: see *Taylor v. Caldwell*, 3 B. & S. 826).

The price.—The price may be fixed by the contract, or may be left to be fixed in manner thereby agreed, or may be determined by the course of dealing between the parties (section 8 (1)). Where no price is thus determined, it has been settled, both as to executed (*Acetal v. Levy*, 10 Bing. 376) and as to executory (*Hoadley v. M'Laine*, 10 Bing. 482) contracts, that the buyer must pay a reasonable price. This rule is enacted by sub-section 2, which further provides that what is a reasonable price is a question of fact dependent on the circumstances of each particular case. If the price is to be fixed by the valuation of a third party, and if, without the fault of buyer or seller, the valuation is not made, the agreement is avoided, unless the buyer has had the goods, in which case he must pay a reasonable price. If the valuation is prevented by the fault of either party, the other may have an action for damages against him. Section 9, in which these provisions are contained, is founded on *Clarke v. Westrops* (18 C. B. 765).

LEGISLATION IN PROGRESS.

PROCEDURE.—The Supreme Court of Judicature (Procedure) Bill has been reintroduced by the Lord Chancellor and read a first time. The main object of the Bill, as stated in the memorandum prefixed to it, is to deal with the subject of appeals, with special reference to the statement in the report of the Council of Judges that "although the number of cases in which appeals in matters of practice have been carried to several successive courts does not appear large, the Council recommend that the opportunity of using so many stages of appeal should be taken away." The Bill is also designed (clause 2) to improve the procedure on appeals from quarter sessions, and to give the High Court on such appeals the same powers as it has on appeals from county courts; and (clause 3) to diminish by rules of court the elaboration of evidence on certain proceedings where economy and despatch are of the essence of justice. Clause 1 provides:—"(1) No appeal shall lie (a) from an order allowing an extension of time for appealing from a judgment or order; nor (b) except with the leave of the judge, or of a judge of the Court of Appeal, from any interlocutory order or judgment made or given by a judge, except where the liberty of the subject or the custody of infants is concerned, and except in cases of granting or refusing an injunction or appointing a receiver. (2) No appeal shall lie from an order of a judge giving unconditional leave to defend an action. (3) In matters of practice and procedure every appeal from a judge shall be to the Court of Appeal, whose decision shall be final." The fourth sub-clause provides that where there is a right of appeal to the High Court from any court or person the appeal shall be heard and determined by a divisional court constituted as may be prescribed by rules of court. The decision of the Divisional Court is to be final unless leave is given to appeal by that court or the Court of Appeal, and then the decision of the Court of Appeal will be final. Clause 2 provides that a case stated by a court of quarter sessions on an order or summary conviction for the consideration of the High Court shall be deemed to be an appeal, and shall be heard accordingly. The appellate court may draw any inference of fact which might have been drawn at quarter sessions, and may give any judgment which ought to have been given by that court, with full power over the costs in the appellate court and in the court below. Clause 3 provides that rules of court may be made "for regulating the mode in which evidence of particular facts may be given: (a) on any application in any matter or proceeding relating to the distribution of any fund or property, whether in court or not; and (b) on any application upon summons for directions pursuant to such rules." Clause 4 directs that the persons empowered to make rules of court under section 17 of the Appellate Jurisdiction Act, 1876, and section 19 of the Supreme Court of Judicature Act, 1881, shall include the President of the Incorporated Law Society for the time being and two persons (one a practising barrister) to be appointed by the Lord Chancellor. Clause 5 extends the rule-making power to the enactments specified in the schedule. These include the Partition Acts, 1868 and 1876. The above clauses are identical with those in the Bill of last year, but the Bill does not now propose to confer power to make orders with respect to officers of the Supreme Court.

COPYHOLDS.—The Lord Chancellor has also reintroduced the Copyhold Consolidation Bill.

QUARTER SESSIONS.—The Lord Chancellor has introduced a Bill for amending the law with respect to the time for holding the Midsummer Quarter Sessions. It is proposed that the power given by the Quarter Sessions Act, 1834, to vary the time for the April Quarter Sessions, so as to prevent any interference with the Spring Assizes, shall extend to the June Quarter Sessions in relation to the Summer Assizes. Both the last-mentioned Bills have been read a first time.

REVIEWS.

PLEADINGS.

THE PRINCIPLES OF PLEADING IN CIVIL ACTIONS, WITH OBSERVATIONS ON INDORSEMENTS ON WRITS, TRIAL WITHOUT PLEADINGS, AND OTHER BUSINESS PRELIMINARY TO TRIAL. By W. BLAKE ODGERS, M.A., LL.D., Q.C. SECOND EDITION. Stevens & Sons (Limited).

The first edition of this work, which was published about two years ago, was rapidly exhausted. No better proof could be afforded of its merits and practical value. As an authority on the modern system of pleading Dr. Odgers' treatise certainly has no rival. The author is himself strongly in favour of that system, and regrets not at all the old methods of pleading in use before the Judicature Acts. In his opinion, with which we are disposed to agree, the modern system has never yet had a fair trial, mainly because it has hitherto been worked by men accustomed to the former method and attached

to the traditions of a bygone age. But this state of things cannot endure much longer. A younger generation of pleaders is coming into existence, who, owing no allegiance to the ancient régime, and inheriting no predilections for it, will cheerfully uphold the new order of things. To such the present work will prove invaluable. For, while it is based on the principles of our modern system of pleading, it does not ignore the older method, but refers thereto where it is necessary or instructive to do so. The whole work is now divided into thirteen chapters, logically arranged, from the pleader's point of view, and dealing methodically with the rules and principles of pleading, which, by the aid of carefully-chosen illustrations, are rendered easily comprehensible. The present edition, which has been thoroughly revised and brought down to date, does not exhibit many new features. It however, incorporates the Supreme Court Rules of November, 1893, and comprises all relevant decisions down to and including the 6th of January last. Moreover, it contains two new chapters, rendered necessary by the new rules above mentioned. The first of these (Chapter II.) treats of "Procedure under Order 14 under New Rules," and the other (Chapter III.) of "Proceeding to Trial without Pleadings." Chapter I., on "Indorsement on Writ," which replaces Chapter VI. of the first edition on the same subject, is also to all intents and purposes a new chapter. For it has been rewritten and rearranged, mainly in consequence of the alterations in practice introduced by the rules of last November. At page 6 of this chapter will be found a series of forms of indorsements on writs applicable where the plaintiff elects to proceed to trial without pleadings under order 18A of the Rules of November last. These can readily be adapted to suit almost any case, and will, therefore, be found very useful in practice. Several new precedents of statements of claim have also been added, which will enhance the value of the work. A full index, comprising forty pages and a variety of titles, will be found at the end of the volume.

BOOKS RECEIVED.

The Law List, 1894, comprising the Judges and Officers of the different Courts of Justice; Counsel, Special Pleaders, Conveyancers, Solicitors, Proctors, Notaries, &c., in England and Wales; the Circuits, Judges, Treasurers, Registrars, and High Bailiffs of the County Courts; Metropolitan and Stipendiary Magistrates; Official Receivers under the Bankruptcy Act; Chartered Accountants in England and Wales, &c. Compiled, so far as relates to Special Pleaders, Conveyancers, Solicitors, Proctors, and Notaries, by J. S. PURCELL, C.B., Controller of Stamps and Registrar of Joint-Stock Companies. Stevens & Sons (Limited).

The Summary Jurisdiction Acts, 1848—1884, regulating the Duties of Justices of the Peace with respect to Summary Convictions and Orders; the Indictable Offences Acts, 1848 and 1868; and the Prosecution of Offences Acts, 1879 and 1884; with Appendix, Copious Notes, Index, and Tables of Statutes and Cases. Seventh Edition. By ARTHUR EDMUND GILL, M.A., Barrister-at-Law, and CECIL GEORGE DOUGLAS. Shaw & Sons.

A Handy Book on the Investment of Trust Funds under the new Law, with the material Sections of the Trustee Act, 1893. By R. DENNY URLIN, Barrister-at-Law. Third and Revised Edition. E. Wilson & Co.

The Sale of Goods Act, 1893, with Notes. By FRANK NEWBOLT, M.A., Barrister-at-Law. Sweet & Maxwell (Limited).

CORRESPONDENCE.

THE LONG VACATION.

[To the Editor of the Solicitors' Journal.]

Sir,—We should like to elicit the views of some of our brother solicitors in regard to the present position of business in the Long Vacation.

The question was first dealt with in 1882 by an important committee of fifty-five London and provincial solicitors representing both the Council of the Incorporated Law Society and the outside profession, who resolved:

That the interests of solicitors called for a reduction of the Long Vacation.

And at the provincial meeting of the society, held at Hull in October of that year, it was resolved:

That, in the opinion of this meeting, the Long Vacation may be considerably shortened, to the great advantage of the suitors and not to the detriment of the interests of the profession.

In October, 1883, at the provincial meeting of the society, held at Bath, the subject again came under discussion, and it was resolved:

That the interests of suitors called for a reduction of the

Long Vacation, and that greater facilities ought to be given during such vacation, as shortened, for the despatch of business in the offices and chambers of the courts.

By Order in Council of the 12th of December, 1883, the Long Vacation was curtailed four days, and was ordered to commence on the 13th of August, and to terminate on the 23rd of October.

The subject appears then to have been allowed to sleep until 1892, when it again came before a second important committee of forty-two London and provincial solicitors, again representing both the council and the outside profession, who resolved:

That the Long Vacation, as such, should be entirely abolished, and the courts and offices be opened continually throughout the year, except during the usual short recesses at Easter, Whitsuntide, and Christmas, or say for the week before Easter Sunday, and the week after the last week of August, and the first week of September, and the last ten days of December, and the first four days of January, and the Bank Holidays of Whit Monday and August; but that each officer of the court, from the highest to the lowest, should, by rotation, have a long vacation at a convenient period during the year, to be arranged by the heads of departments.

At the provincial meeting of the society held at Norwich in October of that year (1892) a resolution in identical terms was carried unanimously.

Such resolution of the Norwich meeting in due course came under the consideration of the council, who did not think it expedient to recommend that the Long Vacation should be entirely abolished and the courts and offices opened continuously throughout the year, but suggested to the Lord Chancellor that provision should be made for the transaction, as a matter of course, during the Long Vacation of the business mentioned below, and they reported to the society accordingly. [A copy of so much of the council's report, 1893, as shows their suggestions is set out below.]

This decision of the council leaves the matter in the same position in principle as before that report—viz., that certain work is to be considered of sufficient importance to require attention in the Long Vacation, while the vast bulk of the litigious business of the country is left suspended. We venture to question whether it would not be more for the benefit of both suitors and the profession that the position should be reversed, and the preparation for hearing the ordinary cases (including commercial actions), in which proceedings have been commenced, allowed to proceed, to the exclusion, if there must be any exclusion, of the matters of weight which affect large properties and trust funds.

We wish to ascertain whether there is any considerable number of our professional brethren who hold with us the view that an effort should be made to carry the resolutions of the committee of 1892 and of the Norwich meeting into effect; and we would ask those members of the society who agree to communicate with one of us with a view to taking such steps as may seem expedient for this purpose. Of course, the first step would be to communicate with the council to inquire the grounds upon which they have departed from their usual practice of endeavouring to carry out such resolutions; and, having regard to the careful consideration they must have given to the subject before making the above report, it would be hardly respectful to trouble them unless a large number of solicitors desire to raise this question.

H. E. GIBBLE.

38, Bedford-row.

F. ROWLEY PARKER.

12, New-court, Carey-street, W.C., 15th March.

The following is copied from page 21 of the council's report of 1893:—

"The council on consideration of this resolution—[i.e., the Norwich resolution] did not think it would be expedient to recommend such a sweeping alteration, but they suggested to the Lord Chancellor that provision should be made for the transaction as a matter of course during the Long Vacation of the following business in the Chancery Division: (1) The appointment of new trustees and of trustees under Settled Land Acts and otherwise, and all other applications under the Settled Land Acts and the Settled Estates Acts. (2) Applications under the Vendor and Purchaser Act, 1874. (3) The issuing of summonses under order 55 and dealing with the subject of the application. (4) Applications relating to the guardianship and maintenance of infants. (5) Applications under the Infants' Marriage Settlements Act or in a pending action where an infant is a ward in Chancery. (6) Applications under the Conveyancing Acts. (7) All unopposed applications for payment into or out of court. (8) The taxation of costs in all cases where a fund, whether in or out of court, has to be divided, and in all other cases where urgent and special reasons can be shewn. (9) Accounts and inquiries directed by any order if the judge orders. And, as regards the Queen's Bench Division: (1) Taxation of costs. (2) Applications by married women under the Fines and Recoveries Abolition Act. (3) Applications for the appointment of an arbitrator or umpire

and other matters of procedure under the Arbitration Act, 1889. In the Probate, Divorce, and Admiralty Division: Decrees absolute for divorce."

COUNTY COURT REFORM.

[To the Editor of the Solicitors' Journal.]

Sir,—Many of us have to recover small amounts for our clients by county court proceedings and to enforce payment by the issue of a judgment summons. The County Court Rules require the bailiff to serve the judgment summons in the first instance; in nearly ninety-nine cases out of a hundred, in the metropolitan courts, at any rate, the bailiff's report is that he is unable to effect personal service, although he is paid for it. No wonder the county courts flourish at the expense of the poor solicitor, who has thereupon to issue a successive judgment summons and to effect personal service himself, for which, as a rule, he cannot make any charge against his client, as the bailiff has already been paid for the work. The service of the successive summons is usually effected by the solicitor's clerk without much trouble. How is it that the county court bailiffs hardly ever (if ever) effect the service? The matter is a serious one, and requires redress. Why should not solicitors' clerks serve the judgment summons in the first instance? It would be interesting to collect statistics as to the number of judgment summonses served by the county court bailiffs of the metropolitan courts during the past year.

There is a general feeling among the younger members of the profession that the Incorporated Law Society should render more assistance as regards the laborious, although less important, work which is done by those members of the profession whose business necessitates some county court work. The members of the council have very little experience of county court work or practice, and the suggestion made some time since that one or two seats on the council should be open to younger members of the profession (who could look after the interests of those who have to practise in the county courts) is a good one; an alternative suggestion would be the formation of a special committee to deal with such matters.

Perhaps you could with advantage ventilate this grievance in your paper, with a view of, if advisable, arranging a meeting of those of the profession who are interested in the matter, and memorialising the County Court Superintendent at Whitehall.

E. J. T.

March 13.

A QUESTION OF PRECEDENCE.

[To the Editor of the Solicitors' Journal.]

Sir,—I shall be much obliged by an opinion on the following point of professional etiquette:—

Jones, admitted a solicitor in 1850, takes a partner, Smith, admitted in 1880, and thenceforth they practise as Jones & Smith, a course continued by Smith alone after the death of Jones. Brown was admitted in 1879, and on clients appointing the firms of Messrs. Jones & Smith and Mr. Brown to act in a matter jointly, Mr. Brown claims that in all advertisements and otherwise he has precedence over the firm of Jones & Smith as having been admitted a year before Smith. Smith, however, contends that his firm has precedence because it is a continuing office dating back to its foundation by the deceased Jones in 1850. On which side does right rest?

SOLICITOR,

March 9.

[We should be glad if correspondents would inform us how these questions are usually settled.—ED. S. J.]

At the general annual licensing meeting for the Tower Hamlets, held by the justices on the 5th inst., the chairman (Mr. P. M. Martineau), upon taking his seat, announced, with deep regret, the retirement from the post of chairman of Sir Frederick Young, K.C.M.G., whose courtesy, zeal, and ability had long been appreciated by his brother magistrates, as well as by the barristers and solicitors who practised before him. Mr. Poland, Q.C., the senior member of the bar present on the occasion referred to, fully concurred in the observations made by Mr. Martineau, and bore eloquent testimony to Sir Frederick Young's judicial and other qualities, and to the conscientious and painstaking character of his official life.

The annual general meeting of the bar will be held on Saturday, the 7th of April, in the Lincoln's-inn Hall, at 2 o'clock p.m. The Attorney-General will preside. Members of the bar having any resolution to submit to the meeting must send a copy of the same to the Attorney-General, or to the Honorary Secretary of the Bar Committee (Mr. S. H. Lofthouse), Farrar's-building, Temple, on or before Saturday, the 31st of March. Notice has been given that the following resolutions will be proposed at this meeting:—"That it is expedient and necessary that the representative organization of the bar should be improved." "That the Bar Committee be requested to co-operate with the Formation Committee of the projected Bar Association, with the view to the constitution of such improved organization." "That this meeting stand adjourned until the 2nd day of June next to enable the two committees to recommend a scheme for the adoption of the bar."

CASES OF THE WEEK.

Court of Appeal.

KEMP (Appellant) v. WANKLYN (Respondent)—No. 1, 8th March.

PARLIAMENT—FRANCHISE—REGISTRATION—SERVICE OF NOTICE OF OBJECTION—“ORDINARY COURSE OF POST”—6 & 7 VICT. c. 18, ss. 17, 100.

Appeal from the Queen's Bench Division (reported *ante*, p. 114) on a special case stated by the revising barrister for the borough of Colchester. The appellant had objected to the names of forty-seven persons being retained on the list of parliamentary voters for the borough of Colchester. The names of these persons were on the list in respect of dwelling-house qualifications in the barracks at Colchester. On behalf of the voters it was contended that there was no proof that notices of objection had been served upon them on or before the 20th of August, in accordance with section 17 of 6 & 7 Vict. c. 18. Duplicates of the notices of objection, stamped in accordance with section 100, and dated the 19th of August, were produced before the revising barrister as evidence that the notices were delivered in the “ordinary course of post.” It was proved that letters addressed to soldiers in barracks are not delivered at the barracks by the post-office authorities, but are called for at the post-office by orderlies from the different regiments, and by them taken to the barracks and delivered. In the present case the persons to whom the notices were addressed had left Colchester on a day between the 15th of July and the 19th of August, and were on the latter day at Aldershot. The notices were brought to the barracks at Colchester from the post-office at about 1.45 p.m. on the 19th of August. The corporal in charge thought that they were circulars, and put them aside, and on the 21st of August they were forwarded to Aldershot. The revising barrister, upon the authority of *Childs v. Cox* (20 Q. B. D. 290), held that there had been no delivery at the barracks in the “ordinary course of post” within section 100 of 6 & 7 Vict. c. 18, and that, therefore, the stamped duplicates were not available to prove service of the notices of objection, and the names of the persons objected to were retained on the list. The Divisional Court (Lord Coleridge, C.J., Lawrence and Collins, J.J.) held that they were bound by the decision in *Childs v. Cox*, which, however, they thought was wrong, and dismissed the appeal, giving leave to appeal.

THE COURT (LORD ESHER, M.R., LOPES and DAVEY, L.J.J.), having taken time to consider, allowed the appeal.

LORD ESHER, M.R., said that the circumstances in this case were precisely similar to those in *Childs v. Cox*, and therefore they must see whether they agreed with the decision in that case. The determination turned upon section 100, which provided that the postmaster of the office where the notice of objection was posted should stamp a duplicate of the notice, and the production by the party who posted such notice of such stamped duplicate should be evidence of the notice having been given to the person at the place mentioned in such duplicate on the day on which such notice would, in the ordinary course of post, have been delivered to such place. That obviously applied even though the letter posted was never delivered at all. The enactment was for the public benefit in favour of the objector. The post-office determined the course of the post, the district within which letters should be delivered to the inhabitants as a body, and the time and mode of delivery. All that an objector had to do was to see if letters posted at a certain place would be delivered within the district of Colchester to the residents there as a body on or before the 20th of August, and he need not inquire whether any particular persons had special arrangements for the delivery of their letters, because in the latter case the delivery would not be in the ordinary but extraordinary course of post. In Colchester there was an ordinary course of delivery by the post. But in the barracks the ordinary delivery was replaced by an extraordinary course of delivery. With that the objector had nothing to do. Therefore the production of the stamped duplicates was evidence of the notices of objection having been given. The case of *Childs v. Cox* was wrongly decided and must be overruled.

LOPES, L.J., concurred. There was an ordinary course of post at Colchester, and if it had been allowed to take its course the notices would have been delivered in time. Owing to some military regulation the post was not allowed to take its ordinary course. This could not prejudice the action of the objector. A person with a private box or a private bag might give directions to the postmaster to retain his letters till called for or to forward them once a week. This could not prejudice an objector if his notice was not delivered in time. He could know nothing of this private arrangement. It would be sufficient if they would have been delivered in the ordinary course of post.

DAVEY, L.J., concurred.—COUNSEL, Cyril Dodd, Q.C., and Lewis Thomas; E. Morten. SOLICITORS, Speechly, Munford, Landon, & Rodgers, for Ashley, Prior, Colchester; Town Clerk of Colchester.

[Reported by W. F. BARRY, Barrister-at-Law.]

WORCESTER CITY BANKING CO. v. FIREBANK, FAULING, & CO.—No. 1, 7th March.

PRACTICE—WRIT—SERVICE—ACTION AGAINST FIRM—“CARRYING ON BUSINESS WITHIN THE JURISDICTION”—R. S. C., XLVIII., 1.

Appeal from an order of the Queen's Bench Division (*ante*, p. 202). The action was brought against the defendants in their firm name to recover the amount of a promissory note made out of the jurisdiction and payable at the defendants' London office. The defendants were a Natal firm, carrying on business in Natal and England, and the partners were at the date of the issue of the writ residing out of the jurisdiction. An order was made for service upon the brother in England of Pauling, one of the

partners in the firm, as substituted service upon Pauling. Pauling entered a conditional appearance, and took out a summons to set aside the writ and the service upon the ground that the firm was a foreign firm. The judge set aside the writ and service. The Divisional Court (Mathew and Collins, J.J.) reversed this order and allowed the writ and the service to stand. The defendant Pauling appealed. Ord. 48a, r. 1, provides that “any two or more persons claiming or being liable as co-partners, and carrying on business within the jurisdiction, may sue or be sued in the name of their firm.”

THE COURT (LORD ESHER, M.R., LOPES and DAVEY, L.J.J.) varied the order, holding that the writ was properly issued, but that the service was bad.

LORD ESHER, M.R., said that the foundation of the decisions as to the issue of a writ of summons against a firm depended upon this, that the effect was the same as if the writ was issued against each of the partners individually and when a writ could not be issued against each and every partner individually, it could not be issued against the partners in the firm name. In the present case the defendants were a colonial firm, which for the purposes of these rules was the same as a foreign firm. The words in ord. 48a, r. 1, “and carrying on business within the jurisdiction,” were not in the former rule. In his opinion it was now immaterial whether the writ was against an English or a foreign firm, the only question to be considered to see whether the writ could be issued was whether the firm carried on business within the jurisdiction. They were therefore unable to agree with the opinion expressed by the Divisional Court in *Grant v. Anderson* (1892, 1 Q. B. 108). Therefore this writ was properly issued. As regards the service, the writ was not served as required by ord. 48a, r. 3. It was not served upon a partner in England, nor upon the manager at the principal place of business within the jurisdiction. An order was obtained for substituted service on a person in England. But Pauling could not have been served in this case, as he was abroad. Hence the order for substituted service was wrong, as a plaintiff could not get substituted service where personal service was impossible: *Fry v. Moore* (37 W. R. 565, 23 Q. B. D. 395), *Wilding v. Bean* (39 W. R. 40; 1891, 1 Q. B. 100). Therefore the service was irregular, and must be set aside.

LOPES and DAVEY, L.J.J., concurred.—COUNSEL, A. Lyttelton; Jelf, Q.C., and Toller. SOLICITORS, Slaughter & May; Field, Roscoe, & Co.

[Reported by W. F. BARRY, Barrister-at-Law.]

ARDEN v. BOYCE—No. 1, 8th March.

PRACTICE—SPECIALLY-INDORSED WRIT—LEASE—PROVISO FOR DETERMINATION OF TERM BY NOTICE ON FORFEITURE—ACTION TO RECOVER POSSESSION—R. S. C., III., 6 (F); XIV., 1.

Appeal from the Divisional Court (Mathew and Collins, J.J.) affirming an order in chambers refusing to allow the plaintiff to sign final judgment under ord. 14, r. 1. The action was by lessor against lessee, and the indorsement on the writ stated that the plaintiff's claim was for possession of a house and premises which were let by the plaintiff to the defendant by a lease dated the 5th of May, 1892, at a yearly rent payable half-quarterly, which tenancy was duly determined by notice to quit in writing given in accordance with the terms of the lease; and for £20 8s. 6d. arrears of rent. It appeared that the term was for seven years, and the lease contained a proviso that, if any part of the rent should be unpaid for twenty-one days next after it should be due, then, without any demand whatsoever, the lessor might forthwith determine the term thereby created by notice to quit in writing. The rent being in arrear for more than twenty-one days, the plaintiff gave fourteen days' notice in writing to determine the tenancy under the above proviso, and brought this action. Upon an application for judgment under ord. 14, r. 1, the Divisional Court, affirming the order in chambers, held that ord. 3, r. 6 (F), did not apply to the determination of a tenancy by notice to quit upon a forfeiture, and refused to allow final judgment to be signed for possession, but allowed judgment to be signed for the rent in arrear. Ord. 3, r. 6 (F), provides that “in actions for the recovery of land, with or without a claim for rent or mesne profits, by a landlord against a tenant whose term has expired or has been duly determined by notice to quit,” the writ of summons may be specially indorsed. The following authorities were referred to:—*Daubus v. Lavington* (32 W. R. 772, 13 Q. B. D. 347); *Hall v. Comfort* (35 W. R. 48, 18 Q. B. D. 11); *Doe d. Cardigan v. Roe* (1 D. & Ry. 540); *Doe d. Cundey v. Sharpley* (15 M. & W. 558); *Burns v. Walford* (28 SOLICITORS' JOURNAL, 269, W. N., 1884, p. 31); *Manergh v. Rimell* (28 SOLICITORS' JOURNAL, 271, W. N., 1884, p. 34); 1 Geo. 4, c. 87, s. 1; Common Law Procedure Act, 1852, s. 213.

THE COURT (LORD ESHER, M.R., LOPES and DAVEY, L.J.J.) dismissed the appeal. Their lordships said that ord. 3, r. 6 (F) had followed section 213 of the Common Law Procedure Act, 1852, and that in its turn had followed section 1 of 1 Geo. 4, c. 87. Though not all exactly alike, they were to the same legal effect. That being so, ought they not to follow the decisions on the Act of Geo. 4, which decided that the Act did not apply to a determination of the term by forfeiture? They had consulted some of the judges who were most conversant with the practice at chambers, and they were informed that there was a long-established practice at chambers, founded upon those decisions, which they would not now interfere with. The procedure therefore only applied to cases where the tenancy expired by effluxion of time or by an ordinary notice to quit. The present case was really a determination of the term by forfeiture, as the notice was based upon a forfeiture. Therefore judgment for possession could not be signed under ord. 14, r. 1.—COUNSEL, Douglas Walker, Q.C., and J. Herbert Williams; T. W. Chitty and E. M. Pollock. SOLICITORS, S. W. Johnson & Son; J. E. Clay.

[Reported by W. F. BARRY, Barrister-at-Law.]

UNDERWOOD v. UNDERWOOD—No. 2, 8th March.**DIVORCE—ALIMONY—RELEASE OF PAST AND FUTURE PAYMENTS—CONSIDERATION.**

This was an appeal from a decision of the President of the Probate, Divorce, and Admiralty Division. The question in effect was whether an agreement to release arrears of alimony then due and future payments to become due, in consideration of the payment of a sum of money in amount less than the arrears, was valid and effectual. An order was made by the court for payment by the divorced husband in the suit of permanent alimony to the divorced wife, in the form of an annuity of £40 to be paid in monthly instalments. By an agreement in writing, but not under seal, dated the 11th of November, 1891, there being then arrears of alimony due to the divorced wife (who had married again and was then Mrs. Bates) amounting to £16 13s. 4d., Mrs. Bates and her then present husband agreed with her divorced husband Underwood in consideration of £10 to release him from all arrears and future payments of the alimony. Two years afterwards Mrs. Bates issued a writ of *scire facias* for the sum of £86 13s. 4d., which represented two years' arrears beyond the arrears due at the date of the agreement. On the 5th of February, 1894, the President set aside the writ on the ground of the agreement. Mrs. Bates appealed. The money had been paid into court.

THE COURT (LINDLEY, KAY, and A. L. SMITH, L.JJ.) allowed the appeal.

LINDLEY, L.J., said that when this agreement was entered into Underwood owed his former wife £16 13s. 4d. for arrears of the allowance of £40 which he had been ordered to pay. He might have applied under section 1 of 29 & 30 Vict. c. 32 to have the order discharged or varied on the ground of his inability to comply with it, but he made no such application, and the £16 13s. 4d. was therefore a liquidated sum due from him to his former wife. A payment by him to her of £10 could therefore not discharge it. If so, the same sum could not be a sufficient consideration for a promise to release it, and still less could the same sum be a sufficient consideration to release both the £16 13s. 4d. and also all future demands in respect of the £40 a year ordered to be paid. Nor was it possible to treat the £10 as the consideration for the promise to release the future demands and so make the promise a binding one as to them, although not as to the £16 13s. 4d. In short, turn the agreement about as one would, it was impossible to avoid the conclusion that it was invalid for want of consideration. To hold it valid was impossible consistently with *Cumber v. Wane* (1 Str. 426, 1 Smith's Leading Cases, 146) and *Peakes v. Bear* (33 W. R. 233, 9 App. Cas. 605). Being invalid, arrears of the allowance went on accumulating. They ultimately amounted to £86 13s. 4d. The former wife was entitled to issue a *fi. fa.* for that amount, and she issued one accordingly. Underwood sought to set this aside, but again no attempt was made by him to discharge or vary the order for the payment of the £40 a year; nor when the court asked his counsel whether he desired to make such an application to discharge it did he express any such desire. Under these circumstances his lordship was of opinion that the *fi. fa.* was legally issued, and that the agreement relied on by Underwood as entitling him to set the *fi. fa.* aside was not sufficient for the purpose. The appeal therefore must be allowed, and Underwood's application must be refused with costs there and below, and the money paid into court by him must be paid to his former wife.

KAY and A. L. SMITH, L.JJ., concurred.—COUNSEL, *W. H. Stevenson; Bucknill, Q.C., and Scarle.* SOLICITORS, *Law & Worsam, for R. H. Buckby, Leicester; Preston, Stow, & Preston, for Pilgrims & Preston, Hinkley.*

[Reported by ARTHUR LAWRENCE, Barrister-at-Law.]

High Court—Chancery Division.**Re ROBINSON'S SETTLED ESTATE—North, J., 10th March.****SETTLED ESTATES ACT, 1877—EXAMINATION OF WOMAN MARRIED SINCE 1882—PAYMENT TO ONE TRUSTEE.**

This was a petition for the approval of a sale under the Settled Estates Act, 1877 (40 & 41 Vict. c. 18). There were seven persons entitled, five of whom had attained twenty-one; but one was a woman who had married since 1882.

NORTH, J., following *Riddell v. Errington* (32 W. R. 690, 26 Ch. D. 220), held that the woman married since 1882 need not be separately examined, notwithstanding 40 & 41 Vict. c. 18, s. 50. He refused to direct payment out of the purchase-money to which the infants were entitled to one trustee (as section 34 only authorizes payment to trustees), but directed the sum to be paid into court and paid out under that order on the infants respectively attaining twenty-one.—COUNSEL, *Drues, Marcy.* SOLICITORS, *Ball, Brodriick, & Gray.*

[Reported by G. B. HAMILTON, Barrister-at-Law.]

High Court—Queen's Bench Division.**LEWIS v. LOGAN—12th March.****FOREIGN JUDGMENT—JUDGMENT BY DEFAULT—MARRIED WOMAN—ENGLISH COLONY—APPLICABILITY OF ENGLISH LAW.**

This was an action brought to recover a sum of £248 alleged to be due upon a judgment obtained in the Supreme Court of the Straits Settlements, Settlement of Singapore, against the defendant (a married woman) and her husband, of which judgment the plaintiff was assignee for value. The judgment was a final judgment entered for the plaintiff in the action at

Singapore in default of appearance by the defendants, and it was not in terms made against the separate estate of the defendant to the present action. A sealed copy of the Singapore judgment was put in evidence by the plaintiff, and the defendant's identity was proved. It was argued on behalf of the plaintiff that upon the evidence tendered the plaintiff was entitled to judgment. For the defendant it was argued that the plaintiff was not entitled as of course to recover judgment upon a judgment obtained in a foreign court in default of appearance; also that, the Straits Settlements being a colony to which the common law of England must be presumed to extend, a judgment against a married woman and her husband was not evidence of a debt by the married woman. *Holby v. Hodgson* (24 Q. B. D. 103) and *The Delta* (1 F. D. 393) were cited.

WRIGHT, J., gave judgment for the defendant. He was inclined to think that some evidence beyond production of a foreign default judgment was necessary before a plaintiff could obtain judgment in this country. However that might be, he thought the judgment in the court of Singapore, if final, did not involve the consequences suggested by the plaintiff. If the law of the Straits Settlements was the common law, a judgment against a married woman for debt was bad. If that law was identical in all respects with the law of England as to the obligations of a married woman, the judgment did not in any way affect her separate estate. His judgment must be for the defendant with costs.—COUNSEL, *Moyse; Duke.* SOLICITORS, *W. B. Glasier; Francis Miller & Co.*

[Reported by T. R. C. DILL, Barrister-at-Law.]

THE ANGLO-CONTINENTAL GUANO WORKS v. BELL (SURVEYOR OF TAXES)—1st March.**INCOME TAX—DEDUCTIONS IN ESTIMATING NET PROFITS—INTEREST ON SHORT LOANS—5 & 6 VICT. c. 35, s. 100, CASE 1, R. 3.**

Case stated by the Commissioners for the General Purposes of the Income Tax Acts for the Beacontree Division of Essex under section 59 of the Taxes Management Act, 1880, as to the right to make certain deductions for interest on short loans. The appellants are a German company incorporated for the purpose of bringing and selling Peruvian guano and manufacturing and selling prepared guano and artificial manures, having their central office at Hamburg, and branches in London and elsewhere. The London house is carried on as a separate business with a separate capital of £150,000, and it conducts the whole of the appellants' business in the United Kingdom. Guano is imported in large cargoes, and the cash price of a cargo in the London market being considerably lower than the credit price, it is the practice of the appellants' London house to buy for prompt cash instead of on credit, and in order to pay cash for the guano so purchased the London house borrows from the central office and from bankers abroad large sums of money of fluctuating amounts. The London house repays the sums so borrowed from time to time whenever funds are available. In the meantime interest is computed and paid at the rate of 4 per cent., and when the Bank of England rate exceeds 45 per cent., then at the bank rate, and the total amount of the interest which has so accrued on such loans is at the end of each half-year debited by the London House in the "interest account." All the sums advanced by the central office and by the bankers abroad are repayable at no fixed date, but are short loans repayable and repaid from time to time as suits the convenience of the parties. A general current account is kept between the London house and the central office, and in this account the central office is credited with the sums paid by the central office on trading accounts on behalf of the London house, and debited with sums paid by the London house on trading accounts on behalf of the central office. Interest is computed on the fluctuating daily balance of this account at a minimum rate of 45 per cent. per annum. At the end of each half-year the accounts are made up, and the balance of interest is debited or credited, as the case may be. The London house keeps an "interest account," on the debit side of which are entered all the sums paid by the London house for interest in respect of the advances made by the central office, as well as some other sums, such as discounts to customers, and on the credit side are entered all the sums payable as interest by the central office. The total amount of the debit side of the "interest account" largely exceeded the credit side for each of the three years previous to 1888. At the end of each year the balance to the debit of the interest account was carried down and debited to the profit and loss account of the London house, and treated as part of the expenses of carrying on the business, and as necessary to be deducted in order to ascertain the net profit of the year's business. The appellants contended that these sums were properly deducted by them in ascertaining the taxable profits of the London house, as they represent in effect a part of the cost incurred by the London house in the purchase of the goods; if the goods had been bought not for cash but upon credit, a higher price would have been paid for the goods, and such higher price would have been properly entered in the books as the cost price of the goods, and they contended that the interest paid for the sums so borrowed is properly to be deducted in ascertaining the profits. The commissioners held that the interest payable by the London house to the central office as aforesaid is in law yearly interest, and therefore liable to duty, and also that the sums were in effect entered upon capital employed in the business, and that therefore by reason of 5 & 6 Vict. c. 35, s. 100, Case 1, r. 3, the said sums could not be deducted. The question now was whether the appellants ought to be allowed to deduct the sums so paid by the London house.

MATHEW, J.—I think our judgment must be for the respondent. The foreign firm appears to have been carrying on business in England at the central office in England, and to have supplied, from time to time, for the purposes of the English business, what capital was required. In addition to the supply derived from that source, it appears that through the foreign house, or through the English house, short loans were obtained from time

to time from bankers to enable the house in London to pay more advantageously its obligations in respect of the purchase of cargoes of guano. It is said that although it cannot be contended that the capital supplied by the foreign house to the English house could be made the subject of any deduction, the cost of which is incurred of those short loans obtained from bankers ought to be deducted before you can ascertain the profits of the business assessable under the Income Tax Acts. It appears to me clear, when you look at the language of the Acts, that what is intended to be assessed are the profits of the particular business, and that those profits are to be ascertained in the ordinary way without reference to the consideration as to whether or not the particular partner, or all the partners, are trading with borrowed capital. The language of section 100 is plain. [His lordship then read the section, and proceeded:—] Then the first case is: "Duties to be charged in respect of any trade, manufacture, adventure, or concern in the nature of trade not contained in any other schedule of this Act." That applies to the trade to be carried on, and to the profits of that trade without reference to the position of the partners in that trade. Then the first rule concludes in this way, that the assessments that are to be made are "on a sum not less than the full amount of the balance of the profits or gains" of such trade, manufacture, adventure, or concern upon a fair and just average of three years ending on such day of the year immediately preceding the year of assessment on which the accounts of the said trade, &c., shall have been annually made up . . . and shall be assessed, charged, and paid without other deduction than is hereinafter allowed. Then we come to rule 3, and we find a statement of the sums that are not to be deducted from the profits to be assessed, and amongst those charges are many charges analogous to the particular one which it is said ought to be the subject of deduction. Deduction is not to be permitted for "any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, adventure, or concern; nor for any sum expended for the supply or repairs or alterations of any implements, utensils, or articles employed for the purpose of such trade, manufacture, adventure, or concern beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with or arising out of such trade; nor on account of any capital withdrawn therefrom; nor for any sum employed or intended to be employed as capital in such trade, adventure, or concern; nor for any capital employed in improvement of premises occupied for the purposes of such trade, adventure, or concern; nor on account or under pretence of any interest which might have been made on such sums if laid out at interest." It is perfectly clear that in the hands of the partners deductions of that character are not to be made, because, if made, you would not be ascertaining what really are the profits, not of the partners, but of the business. The cases to which our attention has been called seem to me to entirely bear out that view. It is quite clear that where debentures are granted by a company no deduction can be made from the profits of the business carried on by that company for the interest payable on the debentures. And the last case that has been referred to, the case of *The Gresham Life Assurance Society v. Styles* (41 W. R. 270; 1892, A. C. 309), appears to me an authority expressly in point. The language of Lord Halsbury is quite clear, and the language of Lord Herschell is equally clear, that what you are dealing with under those Acts are the profits of the business, and not of the individual partners. For these reasons I think our judgment must be for the respondent.

CAVE, J., concurred. Appeal dismissed.—COUNSEL, Finlay, Q.C., and A. T. Lawrence; Sir Charles Russell, A.G., and Danckwerts. SOLICITORS, Hollams & Co.; The Solicitor of Inland Revenue.

[Reported by Sir SHEPHERD BAKER, Bart., Barrister-at-Law.]

JONES v. JONES—21st February.

SALE OF FOOD AND DRUGS ACT, 1875 (38 & 39 VICT. c. 63), ss. 6, 8.—MIXTURE—FRAUDULENTLY TO INCREASE THE BULK—SUPPLY OF NOTICE THAT ARTICLE IS MIXED—LABEL CONCEALED BY PAPER WRAPPER—PACKET OF COCOA.

The appellant was convicted at Pontypridd Petty Sessions of selling cocoa which was not of the nature, substance, and quality of the article demanded, &c., contrary to section 6 of the Sale of Food and Drugs Act, 1875. On appeal to quarter sessions the justices were equally divided in opinion; the conviction therefore stood, subject to a case stated. The material facts were as follows:—The respondent, an inspector under the Act, asked the appellant, a grocer, for a quarter of a pound of cocoa. The appellant took from a shelf, in sight of the respondent, a packet, which, before handing to him, he wrapped up in a piece of opaque white paper, and for which the respondent paid 2d. The respondent had no opportunity of seeing, nor was his attention called to, any notice on the packet. The contents of the packet were certified by the official analyst to contain the parts as under—viz., 30 parts cocoa and 70 parts starch (sago) and sugar mixed therewith. The wrapper of the packet contained a notice with the words, "Contains cocoa with other ingredients the perfect purity of which are guaranteed in accordance with the Act of Parliament." Cocoa prepared in the same manner is sold by the same manufacturers with a smaller admixture of farinaceous matter. The retail price of pure cocoa in the form of nibs was 1s. 5d. per pound, and of the best pure soluble cocoa 2s. 8d. per pound, there being, however, various qualities. The price paid by the respondent for the proportion of pure cocoa contained in the article purchased (which was called "Pearl Cocoa") was the same as he would have paid for unmixed cocoa, and a purchaser paying 8d. per pound for a cocoa mixture containing 30 per cent. pure cocoa would pay at the rate of 2s. 2½d. per pound for such pure cocoa and receives other ingredients in addition. Neither the manufacturer nor retailer made any larger profit out of Pearl Cocoa than out of

pure cocoa. Section 8, in effect, provides that no person shall be guilty of any such offence as in this Act aforesaid "in respect of the sale of an article of food or a drug mixed with any matter or ingredient not injurious to health and not intended fraudulently to increase its bulk, weight, or measure, or conceal its inferior quality, if at the time of delivering such article or drug he shall supply to the person receiving the same a notice by a label, distinctly and legibly written or printed on or with the article or drug, to the effect that the same is mixed." The appellant contended that the conviction was bad, inasmuch as the label on the packet containing the notice that the article was a mixture was a sufficient protection under section 8 of the Act; and, further, that the evidence shewed that such mixture of foreign ingredients with the cocoa was not made fraudulently to increase the bulk, weight, or measure of the article sold, or to conceal its inferior quality. The respondent contended that as the packet was delivered wrapped in white paper no notice by label was delivered within the meaning of section 8, and that, assuming the notice to be good, the admixture of 70 per cent. of foreign matter was sufficient evidence that it was made fraudulently and not necessarily for the purpose of the production or preparation of the cocoa as an article of commerce within the exception contained in section 6, sub-section (1), of the Act. Counsel for the appellant referred to *Otter v. Edgley* (58 J. P.).

THE COURT (MATHW and CAVE, JJ.) allowed the appeal. It was quite clear that the conviction was wrong. As to the first point, the contention that the notice on the packet was not a good notice within the 8th section of the Act because it was concealed by being enclosed in a covering of paper, was untenable. As to the second, the only way in which it could be suggested in this case that the article was sold fraudulently was the proportion of the mixture. There was, however, in that respect, no evidence of fraud which ought to satisfy a reasonable man.—COUNSEL, J. P. Grain; H. L. Stephen. SOLICITORS, Dod & Longstaffe, for Cross, Bristol; Iliffe, Henley, & Co., for W. E. R. Allen, Cardiff.

[Reported by J. P. MELLOR, Barrister-at-Law.]

HOLLAND & HANNEN v. WALLEN—19th February.

METROPOLITAN BUILDING ACT, 1855 (18 & 19 VICT. c. 122), ss. 9, 10, 27 (R. 4).—"WAREHOUSE OR OTHER BUILDING"—"PARTY WALL"—FLOOR—"NEW BUILDING."

Special case stated by Mr. Vaughan, metropolitan police magistrate, which raised three questions under the Metropolitan Building Act, 1855: (1) As to whether a building the subject-matter of the proceedings was "a warehouse or other building used either wholly or in part for the purposes of trade or manufacture"; (2) whether the concrete floor which separated the two upper from the lower floors of the buildings was a "party wall" within the terms and provisions of the above Act; and (3) whether the building was a "new building" within the meaning of the Act. Section 27, r. 4, of the Act provides that "Every warehouse or other building used either wholly or in part for the purposes of trade or manufacture containing more than 216,000 cubic feet shall be divided by party walls in such manner that the contents of each division thereof shall not exceed the above-mentioned number of cubic feet." By section 9 any alteration, addition, &c., made or done for any purpose (except that of necessary repairs not affecting the construction of any external or party wall) in, to, or upon any old building, &c., is made, to the extent of such alterations, &c., subject to the regulations of the Act. And by section 10 it is in effect provided that whenever any old building has been taken down to an extent exceeding one-half, the rebuilding shall be deemed to be the erection of a new building. The facts, as appeared from the special case, were shortly that the building in question was erected by the appellants, Messrs. Holland & Hannen, the builders, upon the site of Nos. 40 to 43, Grafton-street, in the district of St. Pancras, which formed a part of a block of buildings belonging to Messrs. Shoolbred, and such new building was contiguous to, and intended to form an extension of, their premises known as Tottenham House. When completed it was intended to be used as follows:—The basement for packing goods, the ground floor as a retail shop, and the floors above as dining-rooms, sculleries, and kitchens. It was not intended to be inhabited as a dwelling-house. The floor supporting the kitchen was composed of iron beams and steel cross beams filled in with concrete, and was seven inches thick, increased by a tile pavement above and ceiling below to a total thickness of nine inches. There were four openings for lifts in the floor and a staircase led from Grafton-street to the top of the building, with fireproof landings from which there was an entrance to the several floors. The cubical contents of the whole were 289,456 feet inclusive of the staircase, and the cubical contents above the concrete floor were 62,087 feet. The learned magistrate held that the building was a building used in part for the purposes of trade, and also that it was not divided by a party wall so as to bring each division within the prescribed limit of 216,000 feet, the concrete floor not complying with the statutory requirements of a party wall. He accordingly made an order, upon the complaint of the district surveyor, requiring this building to be amended in accordance with a notice to that effect served upon the appellants by the surveyor under the Act, but subject to a case for the opinion of the court. Upon the case being subsequently sent back by the Divisional Court for a further finding by the magistrate, he found that the building was a "new building" within the meaning of the Act. It was contended by counsel for the appellant (1) that the words "other buildings" in the Act referred to buildings *ejusdem generis* with warehouses as shewn by a reference to other sections of the Act; (2) that the concrete floor was a "party wall" within the meaning of the Act; and (3) that the old buildings, No. 40 to 43, Grafton-street, which had been pulled down, having formed part of a block called Tottenham House, which was an old building, and also belonging to Messrs. Shoolbred, the portion that was rebuilt was not a "new building" within the Act.

THE COURT (MATHW and CAVE, JJ.) dismissed the appeal. The contention of the appellants that the building was not a "new building" could not prevail. It involved the proposition that, under an Act which was framed for the protection of the public, if the original structures, which were old buildings, belonged to different owners, the Act applied, but that if they belonged to the same owner, it did not. Sections 9 and 10 of the Act were a complete answer to the appellant on that point. It was also clear from the language of section 27, rule 4, that the section was not intended to confine "other buildings" to those *ejusdem generis* with "warehouses," and the building in question was therefore within the mischief of that section. The point made, that the concrete floor was a "party wall," must also fail. It was clear from rule 2 of the same subsection that a distinction was drawn between vertical and horizontal walls, and the rule prescribed in that respect. Rule 4 referred to party walls only, and must be construed as meaning walls that were vertical.—COUNSEL, Finlay, Q.C., and J. P. Grain; Cripps, Q.C., and F. F. Daldy. SOLICITORS, G. H. Barber & Son; W. A. Blackland.

[Reported by J. P. MELLOR, Barrister-at-Law.]

Bankruptcy Cases.

BOURKE AND OTHERS v. NUTT—C. A. No. 1, 8th March.

BANKRUPTCY—DISQUALIFICATION FOR BEING MEMBER OF SCHOOL BOARD—ADJUDICATION UNDER BANKRUPTCY ACT, 1869—"WHERE A DEBTOR IS ADJUDGED BANKRUPT"—RETROSPECTIVE CONSTRUCTION—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52), s. 32.

Special case stated under section 93, sub-section 7, of the Municipal Corporations Act, 1882. At the Pulborough School Board election on the 19th of April, 1893, the respondent was a candidate and was declared duly elected. The respondent had been adjudged bankrupt on the 19th of March, 1883, under the Bankruptcy Act, 1869, and he had not obtained his discharge, nor had the adjudication been annulled. An election petition was presented to the High Court alleging that the respondent was at the time of his election disqualified on the ground that he was an undischarged bankrupt, and praying that the election might be declared void. The Divisional Court held that he was disqualified by virtue of section 32 of the Bankruptcy Act, 1883. That section enacts that "where a debtor is adjudged bankrupt, he shall, subject to the provisions of this Act, be disqualified for (*inter alia*) being elected to or holding or exercising the office of member of a school board." The respondent appealed.

THE COURT (LOPES and DAVEY, L.J.J., Lord ESHER, M.R., dissenting), held that he was not disqualified, and allowed the appeal.

LORD ESHER, M.R., said that the question depended upon the meaning of the words "is adjudged bankrupt" in section 32 of the Bankruptcy Act, 1883. In his opinion the disqualifications imposed by that section were not penal within the meaning of the rule that a penal enactment was not to be construed retrospectively. The Legislature could not have intended these disqualifications to be punishments to the bankrupt, because at the end of the section the disqualification was to be removed if he obtained his discharge with a certificate that his bankruptcy was caused by misfortune without any misconduct on his part. To say that the Legislature meant to punish a man of whom that could be said would be to attribute to the Legislature gross injustice. The disqualifications were, therefore, in his opinion, intended solely for the protection of the public. *Reg. v. Vine* (23 W. R. 649, L. R. 10 Q. B. 195) was strong authority for saying that under these circumstances the enactment was not penal. Again, *Ex parte Pratt* (32 W. R. 420, 12 Q. B. D. 334) was a decision upon sections 4 and 5 of this very statute, and this court held that the words "commits an act of bankruptcy" referred to the time when the petition was presented. Applying the reasoning of that decision to section 32, it followed that the words "where a debtor is adjudged bankrupt" ought to be referred to the time at which the question of disqualification had to be considered—i.e., the time when the person objected to was elected a member of a school board or the time when he was acting as a member. If that was the true construction, the section could not rightly be said to be retrospective at all, and even if it could, this not being a penal statute, the rule as to penal enactments not being retrospective, did not apply. He therefore agreed with the Divisional Court and thought the appeal ought to be dismissed.

LOPES, L.J., said that he could not take the same view as Lord Esher, M.R. The question depended upon section 32 of the Bankruptcy Act, 1883. He would read the words "is adjudged bankrupt" to mean is adjudged bankrupt under this Act. This reading was more consonant with sense than the reading which would make the words mean "where a debtor has before adjudged bankrupt under this or any previous Act." The Bankruptcy Act, 1883, created disqualifications and disabilities which had not before attached to bankruptcy. It was a well-recognised principle in the construction of statutes that they operated only on cases and facts which came into existence after the statutes were passed, unless a retrospective effect was clearly intended. This principle of construction was especially applicable when the enactment would prejudicially affect vested rights or the legal character of past transactions. It need not be penal in the sense of punishment. The position of the appellant previously to the Bankruptcy Act, 1883, under the Elementary Education Act, 1870, was that on his being adjudged a bankrupt under the Bankruptcy Act, 1869, his seat on the school board would be vacated, but he would be re-eligible for election at any succeeding triennial election: *Reg. v. Turwaine* (4 Q. B. D. 79). A new disability was imposed by section 32 of the Bankruptcy Act, 1883. Section 169 provided that all pending proceedings under the Bankruptcy Act, 1869, should continue, and all its provisions should apply thereto as if the Act of 1883 had not passed; and the repeal

of the Act of 1869 was not to affect anything done or suffered before the commencement of the Act of 1883 under any enactment repealed by that Act. The appellant's bankruptcy was a pending proceeding as he had not obtained his discharge, and he would have to apply for his discharge under the Bankruptcy Act, 1869. He thought that the old disqualification, which was less severe than that imposed by section 32, was retained, and that section 32 did not impose new and penal consequences on bankruptcies then already existing. In *Reg. v. Vine* the decision was upon a different statute. The words there were "every person convicted of felony." It was difficult to distinguish those words from the words now in question, but there was nothing in that statute to qualify or interpret their effect; in other words, nothing like section 169 indicating that the incidents of an old bankruptcy under the Act of 1869 were to continue. But apart from any points of difference he preferred the reasoning of Lush, J., who differed from the other members of the court. *Ex parte Pratt* was also distinguishable. In his opinion the decision of the court below should be reversed.

DAVEY, L.J., delivered a judgment agreeing with Lopes, L.J.—COUNSEL, Dickens, Q.C., S. H. Day, and C. Willoughby Williams; Channell, Q.C., and G. J. Talbot. SOLICITORS, Palmer & Bull, for Mant & Mant, Storrington; Parish & Hickson.

[Reported by F. G. RUCKER, Barrister-at-Law.]

Solicitors' Cases.

Re BEYTS & CRAIG, *Ex parte COOPER*—Q. B. Div., 12th March.

BANKRUPTCY—ASSETS—MONEY PAID BY DEBTORS TO SOLICITORS FOR DEFENCE ON CRIMINAL CHARGE—VERBAL AGREEMENT—SUBSEQUENT ACT OF BANKRUPTCY.

This was a motion by Mr. Cooper, the trustee in the bankruptcy of Beyts & Craig, for an order to Oliver Thomas Hodges, of the firm of Irvine, Hodges, & Borrowman, to pay to the trustee the sum of £250, less the taxed costs of the petition and such costs as might have been incurred by his firm acting for the bankrupts up to the date of the act of bankruptcy. Upon the 27th of June, 1892, Beyts and Craig first consulted Messrs. Irvine, Hodges, & Borrowman; and upon the 29th of June they were arrested on a charge of fraud. Upon the 30th of June Mr. Hodges saw Beyts and Craig at the police court, where they gave him a cheque for £250 and made a verbal agreement with him that such money should be employed in conducting their defence until they were either committed for trial, or discharged, and for the management of their business while they were under arrest. The cheque was at once cashed and a receipt for the amount entered in the ledgers of Messrs. Irvine, Hodges, & Borrowman. A bankruptcy petition, upon which a receiving order was made, was presented against Beyts and Craig upon the 4th of July. They were committed for trial upon the 8th of August. Although no bill was delivered, there was no dispute as to Messrs. Irvine, Hodges, & Borrowman having rendered services to the bankrupts equal in value to the £250 received by them. Upon the 14th of August, 1893, the trustee first demanded payment of the said sum, and upon the refusal to pay the same entered this motion. Counsel for the trustee contended that this, being only a verbal agreement, would not have been binding between solicitor and client under the Solicitors Act, 1870 (33 & 34 Vict. c. 28), s. 4, and cited *Re Pollitt* (41 W. R. 89; 1893, 1 Q. B. 455), *Re Charlwood* (ante, p. 282, W. N., March 3, 1894, 10 T. L. R. 317), *Re Lewis* (1 Q. B. D. 724), *Re Russell, Sons, & Scott* (33 W. R. 815, 30 Ch. D. 314), *Re Raven* (35 L. T. 742), and *Re New Eberhardt Co.* (38 W. R. 97, 43 Ch. D. 118. Counsel for Messrs. Irvine, Hodges, & Borrowman contended that this was a special engagement, and that the services rendered in conducting the business of the bankrupts while under arrest were services to the estate. They sought to distinguish the cases cited for the trustee, and cited *Beckham v. Drake* (2 H. L. C. 579). They also called Mr. Hodges and one of his clerks, who gave evidence to shew that the trustee had originally acquiesced in their retaining the sum paid to them by the bankrupts, but such evidence was held insufficient to bear out their contention.

VAUGHAN WILLIAMS, J., granted the order. His lordship said that on the facts it was plain that the sum of £250 had been paid to the solicitors against charges to be incurred and services to be rendered, but that the solicitors' authority was determined by the bankruptcy petition, and that, subject to their claim for costs incurred before that date, they were bound to pay the money over to the trustee. *Beckham v. Drake* did not shew that an assignee in bankruptcy had not the right to determine a bankrupt's authority to an agent and get back any moneys of the principal which such agent might have in his possession. He added that the state of the law worked undoubted hardship both on bankrupts and on solicitors or accountants who might have rendered services to them, and that he should be glad to see the law altered and such hardships remedied. Judgment for the trustee.—COUNSEL, Muir Mackenzie; Herbert Reed, Q.C., and Hansell. SOLICITORS, Clarke, Rawlins, & Co; Irvine, Hodges, & Borrowman.

[Reported by P. M. FRASER, Barrister-at-Law.]

Mr. Justice Day and Mr. Justice Charles, having concluded the business of the Manchester Assizes, travelled on the 9th inst. by the Ship Canal to Liverpool. They embarked at the Pomona Docks, Manchester, at 10 o'clock in the morning on board the steamer *Fairy Queen*, in which they proceeded through the whole length of the canal, and reached the Liverpool landing-stage at 3 in the afternoon. The Lord Mayor of Manchester accompanied them to Liverpool.

LAW SOCIETIES.

INCORPORATED LAW SOCIETY.

SPECIAL GENERAL MEETING.

In pursuance of the resolution passed at the adjourned annual general meeting held on the 15th of July, 1881, a special general meeting of the members of the society will be held in the Hall of the society on the 27th of April next, at 2 p.m. precisely.

Members who desire to move resolutions or to ask questions should give notice of them to the secretary on or before the 3rd of April, 1894, as it will be necessary to include them in the notice convening the meeting.

UNITED LAW SOCIETY.

March 12th.—Mr. A. K. Common in the chair.—Mr. C. W. Williams moved: "That the case of *Martin v. The British Museum Trustees* was wrongly decided." Mr. Symonds, in the unavoidable absence of Mr. J. S. Green, who had undertaken to do so, opposed the motion. After Mr. Kains-Jackson and Mr. Sherrington had spoken and the opener replied, the motion was put and carried by the casting vote of the chairman.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the board of directors of this association was held at the Law Institution, Chancery-lane, London, on Wednesday, the 14th inst., Mr. John H. Kays in the chair. The other directors present were Messrs. H. C. Beddoe (Hereford), W. Beriah Brook, H. M. Cotton, Grantham R. Dodd, W. Geare, Samuel Harris (Leicester), John Hunter, T. B. Mellersh (Godalming), F. Rowley Parker, Henry Roscoe, Sidney Smith, F. T. Woolbert, and J. T. Scott (secretary). A sum of £165 was distributed in grants of relief, three new members were admitted to the association, and other general business was transacted.

LAW STUDENTS' JOURNAL.

LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—March 13th.—Chairman, Mr. A. M. White.—The subject for debate was, "That this society condemns the sheltering of professed Anarchists in this country." Mr. J. Duncan opened in the affirmative. Mr. Blagden opened in the negative. The following members also spoke:—Messrs. Headland Stevens, Arthur Smith, W. S. Henderson, H. Risch Miller, Nimmo, H. Harcourt, C. H. Alder, A. Bell, and Kinipple. Mr. Headland Stevens, in the place of Mr. Duncan, having replied, the motion was lost by six votes.

NEW ORDERS, &c.

TRANSFER OF ACTIONS.

ORDERS OF COURT.

Thursday, the 8th day of March, 1894.

I, Farrer, Baron Herschell, Lord High Chancellor of Great Britain, do hereby transfer the action of "*Franklin Frank Ranger and others v Baker, Tuckers and Company Limited*" (1894—R.—199), from the Honourable Mr. Justice Chitty to the Honourable Mr. Justice Vaughan Williams.

HERSCHELL, C.

Tuesday, the 13th day of March, 1894.

I, Farrer, Baron Herschell, Lord High Chancellor of Great Britain, do hereby transfer the action of "*Lord Thurlow v. The Patents Mining and Financial Trust Limited*" (1893—T.—No. 1985), from the Honourable Mr. Justice North to the Honourable Mr. Justice Vaughan Williams.

HERSCHELL, C.

LEGAL NEWS.

OBITUARY.

Sir JAMES FITZJAMES STEPHEN, Bart., died on the 11th inst. at Redhouse Park, Ipswich, at the age of sixty-five. He was educated at Trinity College, Cambridge, where he took his B.A. degree in 1852, and was called to the bar at the Inner Temple in 1854. He joined the Midland Circuit, and was recorder of Newark from 1859 to 1868. In December, 1869, he succeeded the late Sir Henry Maine as legal member of the Council of the Governor-General of India, and during his tenure of that office he was active in simplifying the law as applied in India. He drew and passed through the Council a Code of Criminal Procedure, which was subsequently modified and re-enacted as the Code of 1882. He also prepared a code of the law of evidence which was passed as the India Evidence Act, 1872. He returned to England in 1872, and, at the instance of Lord Coleridge (then Attorney-General), drew a similar code for England. The Bill was introduced in 1873, but was not proceeded with. His "*Digest of the Law of Evidence*" was founded on this Bill. In 1875 he was appointed Professor of Common Law at the Inns of Court. In 1863 he

had published his "*General View of the Criminal Law*," and he now, with a view to a second edition of that work, prepared, and in 1877 published, his "*Digest of the Criminal Law*." Upon this work he based the draft Criminal Code, which was introduced as a Bill into Parliament and was in 1878 referred to a Royal Commission consisting of himself, Lord Blackburn, Lord Justice Lush and Mr. Justice Barry. The Commission presented their report in 1879, but the code made no further progress. In 1879 Sir James Stephen was appointed a judge of the High Court, and while on the bench he published, in 1883, his "*History of the Criminal Law*," accompanied by a Digest of the Law of Criminal Procedure. He also re-wrote the General View of the Criminal Law, and published this as a second edition in 1890. Outside the law his best known work was "*Liberty, Fraternity and Equality*," a reply to Mill's "*Liberty*." In 1891 Sir James Stephen's conduct of public business indicated a failure of intellectual power, and though this was not apparent to himself, nor indeed was apparent in the dignified and touching speech in which he took leave of his colleagues and of the bar, he acted upon medical advice and retired from the bench. He was created a baronet upon his resignation, and is succeeded in the baronetcy by his son, Mr. Herbert Stephen, clerk of assize on the Northern Circuit.

APPOINTMENTS.

Mr. W. WIGHTMAN WOOD, barrister, has been appointed Judge of the County Courts (Circuit No. 20), in the room of his Honour Judge French, who has been removed to Circuit No. 40. Mr. Wightman Wood was called to the bar in 1871.

Mr. JOHN ALEXANDER LIVINGSTON, solicitor, Jarrow, has been appointed a Commissioner for Oaths. Mr. Livingston was admitted in November, 1887.

Mr. WILFRID ARNOLD MELLOR, solicitor, Downham Market, has been appointed a Commissioner for Oaths. Mr. Mellor was admitted in August, 1886. He is clerk to the Stow Bardolph (U. D.) School Board.

Mr. HENRY WILLIAM MICHELMORE, solicitor, Exeter, has been appointed a Commissioner for Oaths. Mr. Michelmores was admitted in November, 1887, after passing the Final Examination with honours. He is deputy clerk of the peace for Devon.

Mr. CHRISTOPHER JOHN PARKER, solicitor, Monument-square-chambers, City, has been appointed a Commissioner for Oaths. Mr. Parker was admitted in July, 1887, after passing the Final Examination with honours.

Mr. JOHN CHARLES POTTER, solicitor, High-street, Putney, has been appointed a Commissioner for Oaths. Mr. Potter was admitted in April, 1883.

Mr. GEORGE INGLETON PHILLIPS, solicitor, 253, Edgware-road, has been appointed a Commissioner for Oaths. Mr. Phillips was admitted in October, 1887.

Mr. CHARLES ROGERS, 89, Chancery-lane, W.C., has been appointed a Commissioner for Oaths. Mr. Rogers was admitted in December, 1887.

Mr. LEONARD JOHN UNDERWOOD, 15, Furnival's-inn, E.C., has been appointed a Commissioner for Oaths. Mr. Underwood was admitted in December, 1883.

Mr. THOS. HY. MOORE, solicitor, 129, Upland-road, East Dulwich, has been appointed a Commissioner for Oaths. Mr. Moore was admitted in November, 1884.

Mr. JOHN HUNTER McNAB, solicitor, Preston, has been appointed a Commissioner for Oaths. Mr. McNab was admitted in May, 1887.

Mr. CHAS. EDWD. NEWNHAM, solicitor, 39, Coleman-street, E.C., has been appointed a Commissioner for Oaths. Mr. Newnham was admitted in December, 1887.

Mr. THOS. WM. OAKLEY, solicitor, Nuneaton, has been appointed a Commissioner for Oaths. Mr. Oakley was admitted in December, 1887.

Mr. HY. NELSON PAISELEY, solicitor, 5, Gray's-inn-square, W.C., has been appointed a Commissioner for Oaths. Mr. Paisley was admitted in July, 1887.

GENERAL.

It is stated that Mr. Justice Vaughan Williams and Lady Williams met with a carriage accident at Hampstead late on Tuesday night. After dining with Mr. and Mrs. Henry Stedall at The Firs, Hampstead-heath, they left in their carriage at about 11 o'clock. The coachman accidentally drove on to the high footpath, instead of on to the carriage-way, of the Spaniards-road, and the carriage fell right over on to the left side. Mr. Justice and Lady Williams extricated themselves through the window, and were slightly scratched by broken glass. The coachman was hurt about the hands and face.

In the City of London Court on Saturday, says the *Times*, before Mr. Commissioner Kerr, the case of *Joyce v. Ward* was heard. The plaintiffs sought to enforce payment of the sum of £25 due from the defendant. The defendant said he could not pay the money. He owed £170 in all. Mr. Commissioner Kerr said the defendant owed too little to be made a bankrupt at the Bankruptcy Court. All he could do was to get into debt more deeply than he was, and then he could become a bankrupt. That was the state of the law. It was simply ridiculous. The defendant offered to pay the plaintiffs 5s. per month. Mr. Commissioner Kerr said he would make the order for payment of 5s. per month, as the defendant had offered it, but it was hard upon the defendant that he should pay

his debts when men who owed thousands escaped by paying, perhaps, 1s. in the pound.

Sir James Stephen, says the *Poll Mall Gazette*, will long be remembered by the officials of the Western Circuit for his protracted sittings. In 1888 he sat at Exeter for sixteen consecutive hours, with only two adjournments of thirty and twenty minutes each, in order that he might leave the city on the following morning at half-past ten. The last case was called on about 11 p.m., and the jury brought in their verdict a few minutes before 2 a.m. He had on a previous occasion sat till 1 a.m. at Beaumaris in order to leave the town at six the next morning. Once at Bodmin, as a commissioner, before he was raised to the bench, he began a case at 5.30 p.m., had the jury, who could not agree, locked up at 11 p.m., and took their verdict at his lodgings at eight on the following morning.

COMPANIES.

BRITISH LAW FIRE INSURANCE CO. (LIMITED).

The ordinary general meeting of the company was held on Wednesday at the Cannon-street Hotel. Mr. Henry T. Norton presided, and, in moving the adoption of the report, stated that the net premium income for the year had been £42,336, as compared with £39,525 in the previous year. The commission stood at the rate of 15.5 per cent., while the ordinary expense ratio had declined to 37.3 per cent., including, however, the fees of the directors and local boards, which had not been charged. The dividends on their investments had been a little over three per cent. With respect to the large proportion of expenses compared to net premium income, it had always been clearly understood that if they incurred a normal loss rate of fifty per cent., a net premium income of £47,000 was required before they could "turn the corner." There was no intention of increasing the expenses, and last year they did all they could to reduce them. They had, he confessed, been somewhat alarmed at the very great number of losses which they had at the end of 1892 and in the early part of 1893, so that they did not increase their guaranteed business. The amount they reinsured in 1893 was greater than the amount in 1892 by £1,330. The loss ratio had been very high—82 per cent., but from the beginning of the company it had only been 54.2 per cent., while, excepting in the years 1892 and 1893, it had never exceeded 47 per cent. The chairman further explained how largely the success of the company was due to the local boards. Mr. Robert Cunliffe seconded the motion, which was adopted.

EQUITY AND LAW LIFE ASSURANCE SOCIETY.

At the annual meeting of the society, held on Tuesday, the report stated that the total assurances in force at the end of the year, after deducting reassurances, were £6,921,530, the premiums on which amounted to £233,487, being an increase of £16,469 during the twelve months. Mr. Edmund Church, of the firm of Prior, Church, & Adams, was elected a director, in the room of the late Mr. Saunders, Q.C.

ALLIANCE ASSURANCE COMPANY.

At the annual general meeting of the company, held on Wednesday, the report stated that 970 policies, covering the sum of £814,399, and producing £29,327 in new premiums, were issued in the life department during the year. In the fire account the premium income for the year was £532,769 11s. 4d.

LONDON GUARANTEE AND ACCIDENT CO. (LIMITED).

At the meeting of this company, held on Tuesday, Mr. John Pares Bickersteth in the chair, the directors reported that the premium income for 1893, less bonus and rebates to assured and reassurances, was £103,946, and the interest on investments £7,556. The reserve fund amounted to £87,000, and the balance of revenue, including current risks, to £55,313. The invested assets on December 31, 1893, were £196,762. A dividend was declared on the preference shares at the rate of 5 per cent. per annum, on the ordinary shares of 4s. per share (making with the interim dividend paid in September 6s. per share), tax free, and a bonus of 2s. per share, also tax free.

Holders of New Zealand 5 per Cent. Consols Debentures (Annual Drawings) desirous of converting their holdings into 3½ per Cent. Inscribed Stock are reminded that they should deposit same at the Chief Cashier's Office, Bank of England, on or before Wednesday, the 21st inst.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON			
Date.	APPEAL COURT No. 2.	Mr. Justice CHITTY.	Mr. Justice NORTH.
Monday, March	Mr. Farmer	Mr. Ward	Mr. Beal
Tuesday	Rolt	Pemberton	Pugh
Wednesday	Farmer	Ward	Beal
Thursday	Rolt	Pemberton	Pugh

	Mr. Justice STIRLING.	Mr. Justice KNEEWICH.	Mr. Justice ROMER.
Monday, March	Mr. Leach	Mr. Jackson	Mr. Carrington
Tuesday	Godfrey	Crowe	Lavie
Wednesday	Leach	Jackson	Carrington
Thursday	Godfrey	Crowe	Lavie

The Easter Vacation will commence on Friday, the 30th day of March, and terminate on Tuesday, the 27th day of March, 1894, both days inclusive.

WARNING TO INTENDING HOUSE PURCHASERS & LESSORS.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 65, next the Meteorological Office, Victoria-st., Westminster (Estab. 1876), who also undertake the Ventilation of Offices, &c. {ADVT.}

WINDING UP NOTICES.

London Gazette.—FRIDAY, MARCH 9.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-GALICIAN SYNDICATE, LIMITED—Creditors are required, on or before April 9, to send their names and addresses, and particulars of their debts or claims, to Beall & Co., Throgmorton House, Copthall Avenue.

BLUNDELL, LIMITED—Creditors are required, on or before April 7, to send their names and addresses, and particulars of their debts or claims, to Hubert Aloysius Leicester, 15, Foregate st., Worcester. Hughes & Brown, Worcester, solers for liquidator.

CAPTAIN BOTTON'S WORLD'S WATER SHOW SYNDICATE, LIMITED—Creditors are required, on or before April 20, to send their names and addresses, and particulars of their debts or claims, to Frederick Dawkins, 56, Cannon st. Rogers & Co, solers for liquidator.

CO-OPERATIVE FISH SUPPLY CO., LIMITED—Petition for winding up, presented March 7, directed to be heard on March 21. Payne, 11, Queen Victoria st., solers for petitioner. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of March 20.

NEW ROSS HILL GOLD CO., LIMITED—Creditors are required to send their names and addresses, and particulars of their debts or claims, to William Stingsby Ogil, 90, Cannon st.; those residing or carrying on business in the United Kingdom to do so on or before April 20, and those residing or carrying on business out of the United Kingdom on or before June 15. Renshaw & Co, Suffolk Lane, Cannon st., solers for liquidator.

STONE AND LOUISBURG COAL AND RAILWAY CO., LIMITED—Creditors are required, on or before April 20, to send their names and addresses, and particulars of their debts or claims, to Charles Fitch Kemp, 73, Lombard st. Markby & Co, Coleman st., solers for liquidator.

ZIEVOGEL GOLD MINING CO., LIMITED—Creditors are required, on or before April 10, to send their names and addresses, and particulars of their debts or claims, to Beauchamp Orlando Chichele Orlebar, 31, Lombard st.

UNLIMITED IN CHANCERY.

GUARDIAN PERMANENT BENEFIT BUILDING SOCIETY—Petition for winding up, presented March 8, directed to be heard on March 21. J. E. & H. Scott, 17, King William st., agents for W. & W. A. Harle, Newcastle on Tyne, solers for petitioners. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of March 20.

London Gazette.—TUESDAY, MARCH 13.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

DAIRY BANK MANUFACTURING CO., LIMITED—Creditors are required, on or before April 23, to send their names and addresses, and particulars of their debts or claims, to George Andrews Robinson and William James Ashworth, 13, Lever st., Manchester. Addleshaw & Warburton, Manchester, solers for liquidators.

ECONOMIC FIRE OFFICE, LIMITED—Petition for winding up, presented March 12, directed to be heard on March 21. Davidson & Morris, 40, Queen Victoria st., solers for petitioners. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of March 20.

HARRY H. WARD, LIMITED—Creditors are required, on or before April 23, to send their names and addresses, and particulars of their debts or claims, to John Joseph Graham, 77, King st., Manchester. Addleshaw & Warburton, Manchester, solers for liquidator.

PHILIP MORRIS & CO., LIMITED—Petition for winding up, presented Feb 13, directed to be heard on March 21. Stokes & Co, 21, Great St Helens. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of March 20.

STOCKBROKERS' BANKING CORPORATION, LIMITED—Creditors are required, on or before April 13, to send their names and addresses, and particulars of their debts, to Cooper Corbridge, 19A, Coleman st.

WILLIAM MILBURN & SONS, LIMITED—Creditors are required, on or before April 23, to send their names and addresses, and particulars of their debts or claims, to John Joseph Graham, 77, King st., Manchester. Addleshaw & Warburton, Manchester, solers for liquidator.

WOOLLEY COAL CO., LIMITED—Petition for winding up, presented March 9, directed to be heard on March 21. Vincent & Vincent, 20, Budge row, agents for North & Sons, Leeds, solers for petitioning company. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of March 20.

UNLIMITED IN CHANCERY.

SOUTH STAFFORDSHIRE TRAMWAYS CO.—Petition for winding up, presented March 10, directed to be heard on Wednesday, March 21. Munns & Longden, 8, Old Jewry, solers for petitioners. Notice of appearing must reach the abovesaid not later than 6 o'clock in the afternoon of Tuesday, March 20.

FRIENDLY SOCIETIES DISSOLVED.

NEEDLEWOMEN'S CO-OPERATIVE ASSOCIATION, LIMITED, 2, Carteret st., Westminster. March 10.

UNITED BROTHERS FRIENDLY SOCIETY, Red Lion Inn, Chelmsford, Suffolk. March 10.

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Feb. 27.

BREARILL & Co, Preston, Wine Merchants. March 27 Brearill v Brearill, Registrar, Preston. Maynard, Preston.

CHAPLIN, DAVID, Weston, Staffs. April 2 Hill v Chaplin, North, J. Rider, Lancaster pl. Strand.

DR REINACH, Baron Jacques, Paris, Financier. April 2 Imbert v De Reinach and The Lartigue Railway Construction Co, Stirling, J. Herbalet, Chancery Lane.

EDGEMORE, JOSEPH HENRY MAYELL, Clerkenwell rd, Grocer. April 4 Gordon v Edgemoor, North, J. Nelson, Martin's Lane, Cannon st.

MORGAN, HERBERT, Graumont, Monmouth, Farmer. March 30 Capital and Counties Bank v Morgan, Stirling, J. Baker, Abchurch Lane.

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, March 6.

ALLES, ASHLEY WILLIAM GRAHAM, Green st, Eq. April 2 Lumley & Lumley, Conduit st.

ALLEN, JOSEPH, Sheffield, Razor Manufacturer April 30 Taylor & Co, Sheffield
 ANDERSON, ANNE, Selworthy, Spinster March 25 Hole, Minehead
 ANDREWS, ELIZABETH, Ipswich, Widow April 18 Westorp & Co, Ipswich
 BAIRD, GEORGE ALEXANDER, Cuzton st, Esq April 2 Lumley & Lumley, Conduit st
 BAKER, WILLIAM CLAYTON, Darley Knowle, Gent March 31 Sanders & Co, Birmingham
 BARTON, JOHN ARTHUR, Chadlington, Gent April 21 Rawlinson, Chipping Norton
 BENTLEY, ROBERT, Earls Court April 11 Rundle & Hobrow, Basinghall st
 BENTLEY, SARAH CHARLOTTE, Croydon, Widow April 5 Rivington & Son, Fenchurch bldg
 BOND, MARY ANN, Upper Sydenham, Spinster May 8 Cunliffe & Davenport, Chancery lane
 BROOKES, JOHN HENRY, New Bond st April 2 Lumley & Lumley, Conduit st
 BROWN, EDWARD, East Brent, Somerset, Labourer March 24 March, Axbridge
 BRUNO, CAMILLA FEA DI, Turin April 18 Amos, Great Marlborough st
 BRUNO, VIRGINIA FEA DI, Turin April 16 Amos, Great Marlborough st
 CAMPBELL, JAMES, Conduit st April 2 Lumley & Lumley, Conduit st
 CLADISH, STEPHEN, Canterbury April 14 Mercer, Canterbury
 CLARK, CHARLES DELAMERE, Manchester April 14 Rundle & Hobrow, Basinghall st
 COOPER, CHARLES, Clapham Common, Esq May 1 Pearce & Sons, Giltspur st
 CUNLIFFE, ROBERT CUNLIFFE RODGER, Hadlow Castle April 3 Lumley & Lumley, Conduit st
 DEANE, DANIEL, Upper Holloway, Butcher May 1 Pearce & Sons, Giltspur st
 DE LUC, MARY ANN JOSEPHINE HARRIET LOMBARD, Forest Hill, Spinster April 1 Rowland & Hutchinson, Croydon
 EDWARDS, JOHN, Hough Green, Farmer April 21 Husband, Widnes
 FARMER, GEORGE, Llanidloes, Esq April 2 Jenkins & Davies, Llanidloes
 FISHER, ELIZABETH ANNIE, Blackpool April 16 Oxley & Coward, Rotherham
 GREGORY, ALFRED, Kennington, Clerk March 15 Pritchard & Sons, Gracechurch st
 HALSTEAD, ISAAC, Bradford, Ironfounder April 25 Hutchinson & Sons, Bradford
 HOBKINSON, JOHN, Hartgate, Collector of Taxes March 31 Bateson, Hartgate
 JENKINS, THOMAS, Caerphilly May 15 Lewis, Cardiff
 JOHN, WILLIAM, Briton Ferry April 16 Tennant & Jones, Aberavon
 LANGWITH, MARTHA HOBWOOD COATES, Plymouth, Widow April 1 Lane, Plymouth
 MARSDEN, SAMUEL, Southport, Gent April 19 R & F H Taylor, Bolton

MITCHELL, JAMES, South Ossett, York, Farmer April 1 Burton & Dickinson, Wakefield
 MUZIO, SUSAN, Highbury grove April 2 Bros, Wormwood st
 NYE, ARTHUR FREDERICK, Clapham rd, Machiaist March 19 Rymer & Wild, Rochester row
 PHILLIPS, GEORGE ALDCROFT, Southport May 1 Leigh, Manchester
 POMFRET, RALPH HORNER, Sunderland, Dyer April 12 Wright, Sunderland
 PRICE, JOHN, Mile End rd, Butcher April 30 Ashbridge, Whitechapel rd
 RANBY, ROBERT, Stragglethorpe, Notts, Farmer April 6 Parr & Butlin, Nottingham
 RICHARDS, ELIZABETH, Caerphilly, Glam, Widow May 15 Lewis, Cardiff
 ROBINSON, JOHN, Gosforth, Provision Merchant April 20 Brown, Newcastle on Tyne
 ROGERS, JOHN NELSON, Covent garden, Ainy Contractor March 31 Robins & Co, Lincoln's inn fields
 ROSE, MARY ANN, Woolwich, Widow April 7 Duke, Gresham st
 ROSE, ROBERT, Cannon st May 1 Ashley & Co, Old Jewry
 ROTHWELL, ABRAHAM, Frodsham, Gent April 11 Moseley-Williams, Manchester
 RUCK, WILLIAM, South Kensington, Gent April 16 Ruck, Craven st
 SCOTT, HENRY, Windsor, Major April 10 Burton & Co, Lincoln
 SERGEANT, THOMAS, Abbots Langley, Law Stationer April 27 Hand, Macclesfield
 SMYTH, CATHERINE, Brompton March 18 Hands, Warrford court
 SOLOMON, CHARLES, Gt Queen st, Musician April 9 Allen & Son, Carlisle st
 STEDMAN, ARTHUR, Gt Bookham, Surrey, Surgeon April 3 Young & Sons, Mark lane
 STEPHEN, GEORGE FRENCH, Gloucester pl, Lieut Col April 7 Lush, Southsea
 TAPLEN, MATILDA, Ryde April 6 Dashwood, Ryde
 THOMAS, CHRISTOPHER JAMES, Bristol, Esq April 7 Brittan & Co, Bristol
 THORNTON, HENRY, Chesham bldgs April 21 Romer & Haslam, Copthall chmbrs
 TOD, GEORGE WRIGHT, Highbury, Coal Contractor April 20 Lindo & Co, Coleman st
 TOMBLING, JAMES, Great Yarmouth, Gardener March 24 A E & W H Cowl, Great Yarmouth
 TRAUMAN, FRANCIS SHAW, West Stockport, Coal Merchant April 30 Hand, Macclesfield
 WALTON, EDWARD, Bromsgrove, Gent April 30 Sanders, Bromsgrove
 WEST, SARAH ELIZABETH, Walworth April 23 Burton, Blackfriars
 WHITTAKER, REV CANON ROBERT, Leamington April 14 Hannay, Leamington
 WILKINSON, JOHN, 8 Kensington, Auctioneer April 30 Richardson & Sadler, Golden sq
 WINDLE, EMMA, Forest Hill, Widow April 14 Rundle & Hobrow, Basinghall st

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, March 9.

RECEIVING ORDERS.

ABBOTT, JOSEPH, Exeter, Chemist Exeter Pet March 5 Ord March 5
 ANDREWS, WILLIAM CHARLES, Hove, Tailor Brighton Pet March 7 Ord March 7
 BRASLEY, FURNESS A N, Lambeth, of no occupation High Court Pet Jan 25 Ord March 6
 BERRY, CHRISTOPHER, Brookley, Jeweller Greenwich Pet Feb 17 Ord March 6
 BROOKING, RICHARD, North Huisli, Miller Plymouth Pet March 5 Ord March 5
 COGHILL, BARRYMORE, Bayswater, Contractor Brighton Pet Feb 14 Ord March 7
 COLLETT, HENRY JOHN, Kewill, Wilts, Wheelwright Bath Pet March 7 Ord March 7
 COOK, GEORGE, Sevenoaks, Farmer Tunbridge Wells Pet March 7 Ord March 7
 CRAWSHAW, ALBERT, Halifax, Bootmaker Halifax Pet March 5 Ord March 5
 CHEESE, ALBERT EDWARD, Worcester, Miller Worcester Pet March 5 Ord March 5
 CROPPER, SHIRLEY WRIGHT, Farn st, Warehouseman High Court Pet Jan 27 Ord March 6
 EARLY, HENRY, Witney, Woollen Manufacturer Oxford Pet March 5 Ord March 5
 ECKERSLEY, ROBERT, Kenyon, Lancs, Farmer Bolton Pet March 5 Ord March 5
 EMERSON, HARRY FRENCH, Cambridge, Traveller Cambridge Pet March 5 Ord March 5
 EVERILL, GEORGE, Birmingham, Grocer Birmingham Pet March 6 Ord March 6
 FREDAY, JOSEPH BARWARD, Bridgnorth, Licensed Victualler Madeley Pet March 7 Ord March 7
 FORBES, HENRY TWISDEN, High Court Pet Jan 3 Ord March 2
 FOSHAW, THOMAS, Manchester, Commission Agent Manchester Pet Feb 21 Ord March 7
 GREEN, GEORGE, Darlington, Fruiterer Stockton on Tees Pet March 6 Ord March 6
 HAINSWORTH, WILLIAM, Hassocks Brighton Pet Feb 15 Ord March 7
 HARMOND, JOHN RICHARD, Arundel, Coach Builder Brighton Pet March 6 Ord March 6
 HATFIELD, THOMAS, Whitby Heath, Farmer Birkenhead Pet Feb 22 Ord March 7
 HORNBY, HENRY, Northwick, Glos, Farmer Bristol Pet March 5 Ord March 5
 HUGHES, JOHN, Carmarthen, Cab Proprietor Carmarthen Pet March 6 Ord March 6
 JENNINGS, EDWARD, Gloucester, Fancy Dealer Gloucester Pet March 5 Ord March 5
 JONES, JOHN, Caerlinton, Mont, Builder Newtown Pet March 2 Ord March 2
 KETTLE, ARTHUR WILLIAM, Easton, Lincs, Grocer Peterborough Pet March 5 Ord March 5
 KIRKAL, PETER, Liverpool, Grocer Liverpool Pet March 5 Ord March 5
 KINDER, GEORGE, Bangor, Laundryman Bangor Pet Feb 23 Ord March 6
 LARVELLY, MATTHEW, Bridgend, Labourer Cardiff Pet March 5 Ord March 5
 LEWIS, JOHN, Llanidloes, Hawler Carmarthen Pet March 3 Ord March 3
 MARSHALL, JAMES, Haslemere, Surrey, Builder Guildford Pet March 6 Ord March 6
 MASTERMAN, JOHN, Derby Derby Pet March 5 Ord March 5

MATTHEWS, THOMAS, Aberdare, Innkeeper Aberdare Pet March 6 Ord March 6
 MEASURES, JOSEPH, Leicester, House Agent Leicester Pet March 7 Ord March 7
 MILSON, SAMUEL, St George, Glos, Builder Bristol Pet March 6 Ord March 6
 MITCHELL, MONTAGUE, Sheffield, Yeast Dealer Sheffield Pet March 7 Ord March 7
 MUNN, WALTER, Liverpool st, Jeweller High Court Pet March 6 Ord March 6
 MURPHY, HENRY, Clapham Junction, Dairyman Wandsworth Pet March 7 Ord March 7
 NOSSEK, ISRAEL, Commercial rd, Baker High Court Pet March 5 Ord March 5
 NOTT, HENRY, Peabmarsh, Farmer Colchester Pet March 7 Ord March 7
 ORRELL, AMBROSE, Bolton, Boot Maker Bolton Pet March 5 Ord March 5
 PARKINSON, SAMUEL, Willington, Butcher Chester Pet March 5 Ord March 5
 PERKINS, FRANK, Hartgate, Chemist York Pet Feb 17 Ord March 2
 REED, NICHOLAS WHITE, and ROBERT REED, Newcastle on Tyne, Builders Newcastle on Tyne Pet Feb 22 Ord March 6
 ROBINSON, JOHN, Monkseaton, Northumberland, Printer Newcastle on Tyne Pet Feb 22 Ord March 5
 ROBINSON, THOMAS, Milson, Cumb, Grocer Whitehaven Pet Feb 19 Ord March 5
 ROLLS, GEORGE, Pontypridd, Coalminer Pontypridd Pet March 5 Ord March 5
 SARR, EDWIN ETT, Upper Montagu st, Surgeon High Court Pet March 5 Ord March 5
 SHEPPARD, WILLIAM JOHN JESSE, Lambeth, Watchmaker High Court Pet March 5 Ord March 5
 SHOEMACK, EDWARD JAMES, Bromley, Gent Croydon Pet March 2 Ord March 5
 SNOWDEN, FREDERICK, Dukinfield, Cheshire, Commercial Traveller Ashton under Lyne Pet March 7 Ord March 7
 STEVENSON, JAMES ITHELL, Hope, Flints, Farmer Wrexham Pet March 5 Ord March 5
 STONE, EPHRAIM, Leeds, Jeweller Leeds Pet March 5 Ord March 5
 SWARTY, JESSE, Sutton, Ironmonger Croydon Pet March 5 Ord March 5
 TOPPER, ROBERT, Liverpool, Tobacco Factor Liverpool Pet March 7 Ord March 7
 TURNER, RICHARD, Ince in Makerfield, Wagon Builder Wigan Pet Mar 5 Ord Mar 5
 TURNER, ROBERT WINTOUR, Hereford, Tailor Hereford Pet Mar 7 Ord Mar 7
 VING, HERBERT, Bristol, Provision Dealer Bristol Pet Mar 9 Ord Mar 9
 WHITTAKER, PHAROAH, Battersea pk rd, Butcher Wandsworth Pet Mar 6 Ord Mar 6
 WITTEP, CALER HOBBS, Starbeck, Manager York Pet Mar 6 Ord Mar 6

The following amended notice is substituted for that published in the London Gazette of Feb 27 :—
 DAVIES, DAVID WILLIAM, and MARIA JAMES, Nelson, Glam, Grocers Pontypridd Pet Feb 22 Ord Feb 22

FIRST MEETINGS.

ARCHER, GEORGE JAMES, Walsall, Saddler March 22 at 11.30 Off Rec, Walsall
 BEARN, THOMAS WILLIAM, Rochester, Cabinet Maker March 20 at 11.30 Off Rec, Rochester
 BEGG, GEORGE, Hexton, Herts, Farmer March 22 at 11 Court house, Luton
 BICKERTON, CHARLES WILLIAM, Marple, Cheshire, Coal

Merchant March 16 at 1 Off Rec, County chmbrs, Market pl, Stockport
 CRAWSHAW, ALBERT, Halifax, Bootmaker March 19 at 11 Off Rec, Townhall chmbrs, Halifax
 CROWTHER, CHARLES JAMES, Oxtou, Agent March 21 at 3 Off Rec, 35, Victoria st, Liverpool
 DAVIES, DAVID WILLIAM, and MARIA JAMES, Nelson, Glam, Grocers March 19 at 12 Off Rec, 65, High st, Merthyr Tydfil
 DOBELL, HERBERT RAYLAND, Oxford, Bootmaker March 19 at 3 1, 38 Aldgate, Oxford
 DRIVER, AARON, Keighley, Painter March 19 at 11 Off Rec, 31, Manor row, Bradford
 ECKERSLEY, ROBERT, Kenyon, Lancs, Farmer March 19 at 3 16, Wood st, Bolton
 EDDOVES, WALTER DOWLEY, Stamford, Surgeon March 20 at 12 Law Courts, New rd, Peterborough
 EMERSON, HARRY FRENCH, Cambridge, Clerk March 19 at 12 Off Rec, 5, Petty Cury, Cambridge
 EVANS, THOMAS, and ROBERT WILLIAM, Cardiff, Grocers March 19 at 2.30 Off Rec, 39, Queen st, Cardiff
 GOODFELLOW, ROBERT, Alston, Cumb, Tailor March 16 at 3 12, Lonsdale st, Carlisle
 GRIFFITHS, JAMES MARCUS, Bristol, Commission Agent March 21 at 11.30 Off Rec, Bank chambers, Corn st, Bristol
 GRIFFITHS, WILLIAM, Treforest, Glam, Painter March 19 at 3 Off Rec, 65, High st, Merthyr Tydfil
 HAINES, JAMES, Sunninghill, Plumber March 19 at 12.30 24, Railway approach, London Bridge
 HALL, ANDREW, Manchester, Tripe Dresser March 20 at 2.30 Ogden's chmbrs, Bridge st, Manchester
 HOLMES, JOHN, Morecambe, Painter March 16 at 3.30 Off Rec, 14, Chapel st, Preston
 HORNBY, HENRY, Northwick, Farmer Mar 21 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol
 HUGHES, JOHN, Bangor, Quarryman March 19 at 12.15 Railway Hotel, Bangor
 JENNINGS, EDWARD, Gloucester, Fancy Dealer March 17 at 3 Off Rec, 15, King st, Gloucester
 JONES, HARRIET, Swansea, Boot Dealer March 16 at 12 Off Rec, 31, Alexandra rd, Swansea
 KIMBER, THOMAS, Reading, Tobacconist March 19 at 12 Queen's Hotel, Reading
 KETTLE, ARTHUR WILLIAM, Easton, Lincs, Grocer March 20 at 11 Law Courts, New rd, Peterborough
 LAIRD, FREDERICK, Eastcote, Farmer March 20 at 11.30 Off Rec, St Paul's sq, Bedford
 LANTER, FREDERICK, Harrow Weald, Builder March 16 at 3 63, Temple chmbrs, Temple avenue
 LONG, CALER, Fishponds, Glos March 21 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
 MASTERMAN, JOHN, Derby, Licensed Victualler March 16 at 12 Off Rec, St. James's chmbrs, Derby
 METZGAR, HARRY, Forest Hill, Orchard Grower March 16 at 11.30 24, Railway app, London Bridge
 MILSON, SAMUEL, St. George, Glos, Builder March 21 at 1 Off Rec, Bank chmbrs, Corn st, Bristol
 MUNN, WALTER, Liverpool st, Jeweller March 19 at 12 Bankruptcy bldgs, Carey st
 NAPIER, FRANCIS GRAHAM, Bowdon, Cheshire March 20 at 3 Ogden's chmbrs, Bridge st, Manchester
 NOSSEK, ISRAEL, Commercial rd, Baker March 19 at 2.30 Bankruptcy bldgs, Carey st
 ORRELL, AMBROSE, Bolton, Boot Maker March 19 at 2.30 16, Wood st, Bolton
 PENNINGTON, WILLIAM JAMES, Didsbury, Builder March 16 at 3.30 Off Rec, County chmbrs, Market pl, Stockport
 PYN, GEORGE, Whittlesea, Farm Foreman March 20 at 12 The Law Courts, New rd, Peterborough

ROBERTS, WILLIAM HUGH, Newport, Mon, Builder March 16 at 3 Off Rec, Gloucester Bank chimbrs, Newport, Mon
ROBINSON, THOMAS, Millom, Cumb, Grocer March 20 at 12.15 67, Duke st, Whitehaven
SALZNER, ARTHUR JOHN, Axbridge, Licensed Victualler March 21 at 3 Off Rec, Bank chbrs, Corn st, Bristol
ANDISON, JOHN, Bridgend, Confectioner Mar 20 at 2.30 Off Rec, 29, Queen st, Cardiff
STAFFORD, HENRY HARRISON, Rugby, Draper Mar 19 at 12 Off Rec, 17, Hertford st, Coventry
STEAD, THOMAS, Bideley, JOMER Mar 16 at 3 Off Rec, Bank chbrs, Bideley
STRICKLAND, WILLIAM, Bournemouth, Painter Mar 17 at 12.30 Off Rec, Salisbury
TAYLOR, HARRIS, Gt Grimsby, Tailor Mar 17 at 11 Off Rec, 15, Osborne st, Gt Grimsby
TURNER, RICHARD, Ince in Makerfield, Wagon Builder Mar 19 at 2 15, Wood st, Bolton
VINING, HENRY, Bideley, Provision Dealer Mar 21 at 1.30 Off Rec, Bank chbrs, Corn st, Bristol
WHITWORTH, JOHN, Stone, Grocer Mar 17 at 2.30 Off Rec, Shrewsbury
WILLIAMS, WILLIAM, Nantymole, Glam, Collier Mar 20 at 3 Off Rec, 29, Queen st, Cardiff
WINTER, CALDER HOBBS, Starbeck, Manager Mar 21 at 12.30 Off Rec, 28, Stonegate, York

ADJUDICATIONS.

BROOKING, RICHARD, North Hush, Miller Plymouth Pet March 5 Ord March 5
BROWN, THOMAS WATSON, Leytonstone, Solicitor High Court Pet March 3 Ord March 3
CLAYTON, GEORGE THOMAS, Thavie's inn, Solicitor High Court Pet Jan 2 Ord March 6
COLLETT, HENRY JOHN, Keovil, Wheelwright Bath Pet March 7 Ord March 7
COLLICHON, JOHANN JACOB, Finsbury circus, Merchant High Court Pet Feb 23 Ord March 3
CRAWSHAW, ALBERT, Halifax, Bootmaker Halifax Pet March 5 Ord March 5
CRENSHAW, ALBERT EDWARD, Worcester, Miller Worcester Pet March 5 Ord March 5
DAGHALL, CHARLES, Horley, Brewer Croydon Pet Jan 24 Ord March 6
DE SAULLES, SAMUEL HENRY, Handsworth, Glass Merchant Birmingham Pet Feb 24 Ord March 5
ECKERSLEY, ROBERT, Kanyon, Farmer Bolton Pet March 5 Ord March 5
EDWARDS, JOHN WILLIAM, Blagman Festinlog, Grocer Portmadoc Pet March 1 Ord March 7
EMERSON, HARRY FRENCH, Cambridge, Clerk Cambridge Pet March 5 Ord March 5
EVANS, THOMAS, and ROBERT WILLIAMS, Cardiff, Grocers Cardiff Pet Feb 23 Ord March 5
FERDINAND, JOSEPH BARNARD, Bridgton, Licensed Victualler Madley Pet March 1 Ord March 7
FOSTER, W. Wandsworth, Carriage Builder Wandsworth Pet Feb 5 Ord March 6
GOODFELLOW, ROBERT, Alston, Cumberland, Tailor Carlisle Pet Feb 16 Ord March 5
GREEN, GEORGE, Darlington, Fruiterer Stockton on Tees Pet March 6 Ord March 6
GRIFFITHS, JAMES MARCUS, Bristol, Commission Agent Bristol Pet March 2 Ord March 7
HALL, WILLIAM, Leicester, Mechanic Leicester Pet Jan 30 Ord March 5
HAMMOND, JOHN RICHARD, Arundel, Coachbuilder Brighton Pet March 6 Ord March 6
HUGHES, JOHN, Carmarthen, Cab Proprietor Carmarthen Pet March 5 Ord March 6
JENNINGS, EDWARD, Gloucester, Fancy Dealer Gloucester Pet March 5 Ord March 7
JOHN, JOHN, Lanfair Cserinon, Montgomeryshire, Builder Newtown Pet March 2 Ord March 5
KITTLE, ARTHUR WILLIS, Baskin, Lons, Grocer Peterborough Pet March 5 Ord March 5
KIRKMAN, PETER, Liverpool, Grocer Liverpool Pet March 5 Ord March 5
LLEWELLYN, MATTHEW, Bridgend, La'ouyer Cardiff Pet March 5 Ord March 5
LYNES, CHARLES, Malda vale, Tailor High Court Pet Jan 23 Ord March 5
MASTERMAN, JOHN, Darlington, Licensed Victualler Derby Pet March 5 Ord March 5
MATTHEWS, THOMAS, Aberdare, Innkeeper Aberdare Pet March 6 Ord March 6
MEABURN, JOSEPH, Leicester, Collector Leicester Pet March 7 Ord March 7
MITCHELL, MONTAGUE, Sheffield, German Yeast Dealer Sheffield Pet March 6 Ord March 7
MURPHY, WALTER, Liverpool st, Jeweller High Court Pet March 6 Ord March 6
MURSON, HENRY, Clapham Junction, Dairyman Wandsworth Pet March 7 Ord March 7
NOSSE, ISRAEL, Commercial rd, Baker High Court Pet March 5 Ord March 5
NOTT, HENRY, Felmarn, Essex, Farmer Colchester Pet March 7 Ord March 7
OBRIEN, AMBROSE, Bolton, Boot Maker Bolton Pet March 5 Ord March 5
PARKINSON, SAMUEL, Willington, Butcher Chester Pet March 5 Ord March 7
REUSNER, KARL ALEXANDER, Cambewell, Club Caterer High Court Pet Feb 16 Ord March 6
ROBINSON, JOHN, Monkseaton, Printer Newcastle on Tyne Pet Feb 23 Ord March 5
ROBINSON, THOMAS, Millom, Grocer Whitehaven Pet Feb 17 Ord March 5
ROLL, GEORGE, Pontypridd, Coalminer Pontypridd Pet March 5 Ord March 5
ROSE, ROBERT, Bangor, Tailor Bangor Pet Feb 14 Ord March 7
SCHROEDER, HENRY SHULDHAM, Earl's Court, Financial Agent High Court Pet Feb 8 Ord March 6
SHNEPPARD, WILLIAM JOHN JESSE, Lambeth, Watchmaker High Court Pet March 5 Ord March 5
STEVENS, JOSEPH WILLIAM, Kingsland, Tobaccoist High Court Pet March 1 Ord March 6
STEVENS, JAMES FRANK, Hope, Flint, Farmer Wrexham Pet March 3 Ord March 5

STONE, EPHRAIM, Leeds, Jeweller Leeds Pet March 5 Ord March 5
SWANBY, JESSE, Sutton, Leatherseiler Croydon Pet Mar 5 Ord March 6
TURNER, RICHARD, Ince in Makerfield, Wagon Builder Wigan Pet March 5 Ord March 5
TURNER, ROBERT WINTOUR, Hereford, Tailor Hereford Pet March 7 Ord March 7
WALKER, EDWARD JOSEPH, Cosington, Gent Leicester Pet Jan 30 Ord March 5
WATTS, WILLIAM, Sandgate, Hotel Keeper Canterbury Pet Feb 15 Ord March 8
WHITTAKER, PHARAOH, Battersea pk rd, Journeyman Butcher Wandsworth Pet March 1 Ord March 6
WINTER, CALDER HOBBS, Starbeck York Pet March 6 Ord March 6
The following amended notice is substituted for that published in the London Gazette of Feb 27:—
DAVIS, DAVID WILLIAM, and MARIA JENKINS, Nelson, Glam, Grocers Pontypridd Pet Feb 23 Ord Feb 23

London Gazette.—TUESDAY, March 13.

RECEIVING ORDERS.

BAILEY, WILLIAM GEORGE, Covent Garden, Florist High Court Pet March 8 Ord March 8
BEARDMORE, SARAH ANN, Wednesbury, Licensed Victualler Walsall Pet March 8 Ord March 8
BEAULAN, THOMAS CAMILL, Barton on Humber, Licensed Victualler Gt Grimsby Pet March 7 Ord March 7
BOWALL, JOSEPH, Chelmsford, Coal Dealer Derby Pet March 9 Ord March 9
BUCHAN, The Earl of, Newbury, Berks Newbury Pet Feb 27 Ord March 8
BURROWS, FELIX, Stockton on Tees, Innkeeper Stockton on Tees Pet March 8 Ord March 8
BUTTERY, JOHN HENRY, Lichfield, Boot Maker Walsall Pet March 8 Ord March 8
CARDWELL, JOSEPH, 8 Bonwell, General Dealer Newcastle on Tyne Pet March 9 Ord March 9
CARROLL, MOSES, St Helen's, Greengrocer Liverpool Pet March 8 Ord March 8
CARTILL, WILLIAM, Liverpool, Grocer Liverpool Pet March 8 Ord March 8
CHILLARD, WILLIAM ANDERSON, Middlesbrough, Stavedore Stockton on Tees Pet March 9 Ord March 9
CLINCH, EDWIN, Southampton, Berks, Harness Maker Oxford Pet March 9 Ord March 9
COCKRELL, ERNEST LAWRENCE, Didbury, Oil Merchant Manchester Pet March 10 Ord March 10
COLE, JOSEPH ROBERT, Birmingham, Grocer Birmingham Pet March 9 Ord March 9
DAWSON, WILLIAM HENRY, Bradford, Worsted Spinner Bradford Pet March 9 Ord March 9
EDMONDS, ROBERT, Gt Yarmouth, Waterman Gt Yarmouth Pet March 9 Ord March 9
ENSON, J H High Court Pet Feb 7 Ord March 9
FROST & Co, L, Finsbury pavement, Merchant High Court Pet Feb 10 Ord March 9
GALPIN, CHARLES ALEXANDER, Oxford, Auctioneer Oxford Pet March 9 Ord March 9
GEORGE, ALFRED EDWARD, Birmingham, Grocer Birmingham Pet March 10 Ord March 10
GREEN, CHARLEY, Plymouth, Dairyman Plymouth Pet March 10 Ord March 10
GREEN, JAMES THOMAS, Newbridge, Mon, Colliery Manager Newport, Mon Pet Feb 27 Ord March 9
HADDOW, THOMAS MALEY, Clerk High Court Pet Feb 13 Ord March 9
HAMMOND, LESLIE, West Smithfield, Vintner High Court Pet March 8 Ord March 8
HUTCHINSON, JOSEPH, Leeds, Distraint Agent Leeds Pet March 8 Ord March 8
LEARD, JOHN THOMAS, Burton on Trent, Bookmaker Burton on Trent Pet March 8 Ord March 8
JOHNSON, HENRY, Chatham, Carter Maidstone Pet March 10 Ord March 10
JOHNSTONE, FRANCIS CRICHTON, Cardiff, Coal Agent Cardiff Pet March 8 Ord March 8
JONES, DAVID, Cardiff, Chemist Cardiff Pet March 6 Ord March 7
JONES, EUGENIUS THEODORE, Wolverhampton, Carpenter Wolverhampton Pet March 9 Ord March 9
JONES, THOMAS, Llanosach, Glam, Draper Pontypridd Pet March 9 Ord March 9
JONES, WILLIAM, Chester, Gunsmith Chester Pet March 8 Ord March 8
KATE, THOMAS, Poplar, Timber Merchant High Court Pet Feb 20 Ord March 9
KELLY, REGINALD WAINSWORTH, and CHARLES EVELYN, FAYERS MICKLEFIELD, Macclesfield st, Auctioneers High Court Pet March 10 Ord March 10
KING, CHARLES JOHN, St Amstell, Builder Truro Pet March 8 Ord March 8
LITTLE, HARRIETT PIGEON, Eastbourne, Ladies' Outfitter Eastbourne Pet March 9 Ord March 9
MATHER, ELL, Birstall, Cloth Manufacturer Leeds Pet March 8 Ord March 8
MATHEW, JOHN, Great Barford, Farmer Bedford Pet March 10 Ord March 10
PACKARD, JONATHAN FINDER, Driffield, Farmer Chesterfield Pet March 9 Ord March 9
PAWLETT, JOHN THOMAS, Clifton, Job Master Bristol Pet March 9 Ord March 9
PEABODY, LOUIS, Walsall, Boat Builder Walsall Pet March 9 Ord March 9
SHAYLER, JOHN WILLIAM, Newcastle on Tyne, Grocer Newcastle on Tyne Pet March 9 Ord March 9
SPENCER, EDWARD, Keovil, Fruit Merchant Cockermouth Pet March 9 Ord March 9
TATEHAL, THOMAS SAMUEL, Newport, Tailor Newport, Mon Pet March 10 Ord March 10
VENN, WILLIAM WILLS, Exeter, Hairdresser Exeter Pet March 9 Ord March 9
WALTON, JAMES, Middlesbrough, Clerk Stockton on Tees Pet March 9 Ord March 9
WILLSON, WILLIAM BAINE, Nottingham, Seedman Nottingham Pet March 9 Ord March 9
YORK, JAMES FREDERICK, Liverpool, Artist Liverpool Pet March 9 Ord March 9

The following amended notice is substituted for that published in the London Gazette of the 6th Oct. :—
LAYTON, ELIAS, Westminster, Financial Agent High Court Pet Aug 1 Ord Oct 4

The following amended notice is substituted for that published in the London Gazette of Feb 9:—
MEEDS, BASIS, Anersley, Draper Brighton Pet Feb 7 Ord Feb 7

The following amended notice is substituted for that published in the London Gazette of the 20th Feb :—
STEVENS, ROBERT, Leeds, Builder Leeds Pet Jan 30 Ord Feb 14

The following amended notice is substituted for that published in the London Gazette of the 2nd March :—
FOSTER, WHITEFIELD, Wandsworth, Carriage Builder Wandsworth Pet Feb 6 Ord Feb 27

The following amended notice is substituted for that published in the London Gazette of the 9th March :—
TOPPER, ROBERT ANDREW CAMPBELL, Liverpool, Tobacco Factor Liverpool Pet March 7 Ord March 7

FIRST MEETINGS.

AREOTT, JOSEPH, Exeter, Chemist March 21 at 11 The Castle, Exeter
BARNES, WILLIAM HENRY, Birmingham, Hairmaker March 21 at 11 23, Colmore row, Birmingham
BOWER, DAVID, Middlesbrough, Pattern Maker March 21 at 3 Off Rec, 8, Albert rd, Middlesbrough
BOWLES, GEORGE, Harwich, Innkeeper March 28 at 11.30 Townhall, Colchester
BROOKING, RICHARD, North Hush, Miller March 21 at 11 10, Ashmole ter, Plymouth
CHAFFLER, GEORGE FREDERICK, Birkenhead, Book Keeper March 21 at 2.30 Off Rec, 35, Victoria st, Liverpool
DAINTREY, CHARLES JAMES, Petworth, Solicitor March 21 at 2 Off Rec, 4, Pavilion bldgs, Brighton
DENNIS, THOMAS, Ash, Nurseryman March 21 at 11 24, Railway app, London Bridge
DEWY, HENRY, Newby, Farmer March 21 at 11.15 190, Highgate, Kendal
FERDINAND, JOSEPH BARNARD, Bridgton, Licensed Victualler March 20 at 3 Off Rec, Talbot chambers, Shrewsbury
FIELDER, GEORGE, Todmorden, Farmer April 6 at 1.30 Exchange Hotel, Nicholas st, Burnley
FIELDHOUSE, WILLIAM, Manchester, Ironfounder March 21 at 3.15 Ogden's chambers, Bridge st, Manchester
FITZ-GERALD, E. G., Brompton rd March 21 at 12 Bankruptcy bldgs, Carey st
FORBHAM, THOMAS, Manchester, Commission Agent March 21 at 3 Ogden's chambers, Bridge st, Manchester
FOX, ROBERT J H, Great Portland st, Clerk March 20 at 2.30 Bankruptcy bldgs, Carey st
GARRON, THOMAS, East Grinstead, Auctioneer March 21 at 2 Dorset Arms, East Grinstead
HADLAND, HARRY GEORGE, Floore, Northants, Horse Dealer March 21 at 12.30 County Court bldgs, Northampton
HALES, STAFFORD ALFRED, Great Musgrave, Clerk in Holy Orders March 21 at 12 190, Highgate, Kendal
HAMMOND, JOHN RICHARD, Arundel, Coachbuilder March 20 at 3 Off Rec, 4, Pavilion bldgs, Brighton
HETHERINGTON, GEORGE, Wigton, Solicitor March 21 at 12 12, Lonsdale st, Carlisle
HYMAN, FREDERICK, Jewin crescent, Furrier March 20 at 12 Bankruptcy bldgs, Carey st
JONES, JOHN, Lanfair Cserinon, Builder March 21 at 1 Off Rec, Llanosach
KAPERNY, JOHN, Rochdale, Machinist March 22 at 2.15 Townhall, Rochdale
KATES, GEORGE, Canonbury rd, Coal Merchant March 20 at 11 Bankruptcy bldgs, Carey st
KOPPENHAGEN, HENRY, Brighton March 20 at 12 Off Rec, 4, Pavilion bldgs, Brighton
LEABARTON, JOHN, Birmingham, Builder March 22 at 11 23, Colmore row, Birmingham
LEGG, ELIZABETH, Farnham, Butcher March 21 at 2.30 Eggan, Auctioneer, Farnham
LINWOOD, GEORGE, Edmonton, Bricklayer March 20 at 3 Off Rec, 96, Temple chambers, Temple avenue
LOVERIDGE, ROBERT PESTER, Cardiff, Auctioneer March 20 at 11 Off Rec, 29, Queen st, Cardiff
MAULE, AUGUSTUS HENRY, Belling Dean, Gent March 20 at 12 Off Rec, 96, Temple chambers, Temple avenue
MEABURN, JOSEPH, Leicester, House Agent March 22 at 12.30 Off Rec, 1, Berridge st, Leicester
MELEY, RICHARD, Twickenham, Bootmaker March 21 at 11.30 Off Rec, 96, Temple chambers, Temple avenue
MORTIMER, GEORGE THOMAS, Kingston on Thames, Builder March 22 at 11.30 24, Railway approach, London Bridge
NORRIS, WILLIAM HENRY, Leekhampton, Grocer March 20 at 4 County Court, Chesham
NOTT, HENRY, Felmarn, Farmer March 22 at 12 Townhall, Colchester
PARKINSON, SAMUEL, Willington, Butcher March 21 at 12 Crypt chambers, Chester
SHELY, JOHN RICHARD PRATT, King Henry's rd, Solicitor March 22 at 1.15 Off Rec, Salisbury
SINGLETON, WILLIAM THOMAS, Manchester, Architect March 21 at 2.45 Ogden's chambers, Bridge st, Manchester
SMITH, GEORGE, Preston, Innkeeper April 6 at 2.30 Off Rec, 14, Chapel st, Preston
SMITH, THOMAS GREGORY, Birmingham, Poultry Dealer March 22 at 12 23, Colmore row, Birmingham
SHOWDOWN, FREDERICK JACOB, Dukinfield, Commercial Traveller March 21 at 2.30 Ogden's chambers, Bridge st, Manchester
STONE, EPHRAIM, Leeds, Jeweller March 21 at 11 Off Rec, 24, Park row, Leeds
SUTHERLAND, WILLIAM, Sedgfield, Butcher March 21 at 3 Off Rec, 8, Albert rd, Middlesbrough
TROTTER, CLARENCE E, Finsbury pavement, Accountant March 21 at 11 Bankruptcy bldgs, Carey st
UNITT, THOMAS, and FREDERICK SAYAGH, Banbury, Builders March 20 at 3 1, 84 Aldate's, Oxford
VENN, WILLIAM WILLS, Exeter, Hairdresser March 20 at 10 Off Rec, 15, Bedford chmrs, Exeter
WALKER, ROBERT, Liverpool, Stationer March 21 at 2 Off Rec, 35, Victoria st, Liverpool

WALKER, JOHN, Kendal, Labourer March 21 at 10.45 120, Highgate, Kendal
WALTON, TOM, Rochdale, Tinplate Worker March 22 at 9.45 Townhall, Rochdale

The following amended notice is substituted for that published in the London Gazette of Mar. 6:—
THOMPSON, EDWIN, Middlesbrough, Accountant March 22 at 11 Off Bee, 8, Albert rd, Middlesbrough

ADJUDICATIONS.

ADAMS, JOHN, Clacton on Sea, Outfitter Colchester Pet Jan 31 Ord March 8
AGER, ERNEST EDWARD, Ipswich, Outfitter Ipswich Pet Feb 23 Ord March 8
ALLEN, CHARLES WILLIAM, Barnet, Builder Barnet Pet Feb 6 Ord March 7
ANDREWS, WILLIAM CHARLES, Hove, Tailor Brighton Pet March 5 Ord March 9
BAYLEY, ROBERT, Ballinard, Ironmonger Wandsworth Pet Dec 19 Ord March 9
BEAULAH, THOMAS CARILL, Barton on Humber, Licensed Victualler Great Grimsby Pet March 7 Ord March 7
BONNALL, JOSEPH, Chelmsford, Derby, Coal Dealer Derby Pet March 9 Ord March 9
BOWLES, GEORGE, Harwich, Innkeeper Colchester Pet Feb 19 Ord March 8
BURROWS, FELIX, Stockton on Tees, Innkeeper Stockton on Tees Pet March 9 Ord March 9
BUTTERY, JOHN HENRY, Lichfield, Bootmaker Walsall Pet March 5 Ord March 9
CARDWELL, JOSEPH, Newcastle on Tyne, General Dealer Newcastle on Tyne Pet March 9 Ord March 9
CARROLL, MOSES, St Helena, Greengrocer Liverpool Pet March 8 Ord March 8
CARVILL, WILLIAM, Liverpool, Grocer Liverpool Pet March 8 Ord March 8
CHILMAID, WILLIAM ANDERSON, Middlesbrough, Stevedore Stockton on Tees Pet March 9 Ord March 9
CLINCH, EDWIN, Southmoor, Harness Maker Oxford Pet March 9 Ord March 9
CROPPER, SHIRLEY WRIGHT, Farn St, Warehouseman High Court Pet Jan 27 Ord March 8
EDMONDS, ROBERT, Great Yarmouth, Waterman Great Yarmouth Pet March 9 Ord March 9
EVERILL, GEORGE, Birmingham, Grocer Birmingham Pet March 8 Ord March 8
FORSHAW, THOMAS, Manchester, Commission Agent Manchester Pet Feb 21 Ord March 9
GREEK, CHARLEY, Plymouth, Dairyman Plymouth Pet March 10 Ord March 10
HOLDEN, ARTHUR, Bradford, Designer Bradford Pet March 8 Ord March 8
HUTCHINSON, JOSEPH, Leeds, Distraint Agent Leeds Pet March 8 Ord March 8
LEZARD, JOHN THOMAS, Burton on Trent, Shoe Maker Burton on Trent Pet March 8 Ord March 8
JOHNSTONE, FRANCIS CRICHTON, Cardiff, Coal Agent Cardiff Pet March 8 Ord March 9
JOHNSON, HENRY, Chatham, Carter Maidstone Pet Mar 8 Ord March 10
JONES, DAVY, Cardiff, Chemist Cardiff Pet March 6 Ord March 7
JONES, EDWARD FIDIAN, Handsworth, Iron Founder Birmingham Pet Feb 6 Ord March 8
JONES, EMMAUEL THEODORE, Wolverhampton, Carpenter Wolverhampton Pet March 8 Ord March 9
JONES, THOMAS, Llancaich, Draper Pontypriid Pet March 9 Ord March 9
JONES, WILLIAM, Chester, Gunsmith Chester Pet March 8 Ord March 8
KING, CHARLES JOHN, St Austell, Builder Truro Pet March 8 Ord March 8
KOPPEHAGEN, HENRY, Brighton Brighton Pet Feb 28 Ord March 8
LOBENSTEIN, CARL PHILIP, Newgate St, Restaurant Proprietor High Court Pet Feb 7 Ord March 7
LONG, CALER, Fishponds Bristol Pet March 2 Ord March 8
MADDISON, THOMAS HARWOOD, Kensington, Surgeon High Court Pet Feb 15 Ord March 7
MARSHALL, JAMES, Haslemere, Builder Guildford Pet March 6 Ord March 10
MATHEW, ELI, Birstall Leeds Pet March 8 Ord March 8
MATHEW, JOHN, Gt Barford, Farmer Bedford Pet March 9 Ord March 10
MINVALLA, P. R., West Kensington High Court Pet Jan 1 Ord March 7
NEUMANS, HENRI PHILIP, Scarborough, Artist Scarborough Pet Feb 24 Ord March 9
PACKARD, JONATHAN FINDER, Dronfield, Derby, Farmer Chesterfield Pet March 9 Ord March 9
ROBERTS, WILLIAM HUGH, Newport, Builder Newport, Mon Pet Feb 19 Ord March 8
SALTER, ARTHUR JOHN, Axbridge, Licensed Victualler Wells Pet Jan 23 Ord March 8
SASS, EDWIN ETTY, Upper Montagu St, Surgeon High Court Pet March 5 Ord March 9
SCHNEIDER, NEWMAN, Dalston, Commission Agent High Court Pet Feb 1 Ord March 8
SCOTT, MATTHEW, Aston Vale, Builder High Court Pet Nov 30 Ord March 8
SMITH, ROBERT, Upper Thames St, Ironfounders High Court Pet June 7 Ord March 6
SNOWDEN, FREDERICK JACOB, Dukinfield, Traveller Ashton under Lyne Pet March 7 Ord March 7
SPENCE, EDWARD, Keswick, Fish Merchant Cockermouth Pet March 9 Ord March 9
TOPPER, ROBERT ANDREW CAMPBELL, Liverpool, Tobacco Factor Liverpool Pet March 7 Ord March 10
TREVAIL, THOMAS SAMUEL, Newport, Mon, Draper Newport, Mon Pet March 8 Ord March 10
VENN, WILLIAM WILLS, Exeter, Hairdresser Exeter Pet March 9 Ord March 9
VIRING, HERBERT, Bristol, Provision Dealer Bristol Pet March 6 Ord March 10
WALTON, JAMES, Middlesbrough, Clerk Stockton on Tees Pet March 9 Ord March 9

WILLIAMS, WILLIAM, and JAMES GEORGE WILLIAMS, Newport, Mon, Ship Carpenters Newport, Mon Pet Feb 27 Ord March 10
WILSON, ERNEST HUBERT, Abchurch lane, Insurance Broker High Court Pet Jan 17 Ord March 7
WORSNUP, JAMES, Derby Derby Pet Feb 13 Ord March 8
YEATES, HUNNY GEORGE, Notting Hill, Licensed Victualler High Court Pet Jan 16 Ord March 8

SALES OF ENSUING WEEK.

March 19.—Messrs. NORMAN & SON, at the Town Hall, Stratford, E., at 7.30 p.m., Plots of Valuable Building Land (see advertisement, March 10, page 4).
March 20.—Messrs. Wm. GOGGAN & BOYD, at the Mart, E.C., at 2 o'clock, Leasehold Riverside Mansion (see advertisement, March 8, page 299).

SALES BY AUCTION FOR THE YEAR 1894.

MESSRS. DEBENHAM, TEWSON, FARMER, & BRIDGEWATER beg to announce that their SALES OF LANDED ESTATES, Investments, Town, Suburban, and Country Houses, Business Premises, Building Land, Ground-Rents, Advowsons, Reversions, Stocks, Shares, and other Properties will be held at the AUCTION MART, Tokenhouse-yard, near the Bank of England, in the City of London, as follows:—

1894.	1894.	1894.
Tuesday, March 20	Tuesday, June 5	Tuesday, Aug. 7
Tuesday, April 3	Tuesday, June 19	Tuesday, Aug. 14
Tuesday, April 10	Tuesday, June 26	Tuesday, Aug. 21
Tuesday, April 17	Tuesday, July 3	Tuesday, Oct. 2
Tuesday, April 24	Tuesday, July 10	Tuesday, Oct. 16
Tuesday, May 1	Tuesday, July 17	Tuesday, Oct. 30
Tuesday, May 8	Tuesday, July 24	Tuesday, Nov. 13
Tuesday, May 15	Tuesday, July 31	Tuesday, Dec. 4
Tuesday, May 22		
Tuesday, May 29		

Auctions can also be held on other days, in town or country, by arrangement. Messrs. Debenham, Tewson, Farmer, & Bridgewater undertake Sales and Valuations for Probate and other purposes, of Furniture, Pictures, Farming Stock, Timber, &c.

DETAILED LISTS OF INVESTMENTS, Estates, Sporting Quarters, Residences, Shops, and Business Premises to be Let or Sold by private contract are published on the 1st of each month, and can be obtained of Messrs. Debenham, Tewson, Farmer, & Bridgewater, Estate Agents, Surveyors, and Valuers, 80, Cheapside, London, E.C. Telephone No. 1,503.

Sales for the Year 1894.

MESSRS. E. & H. LUMLEY, of St. James's-house, 22, St. James's-street, London, S.W., beg to announce for the forthcoming year the following DATES OF SALE, at the AUCTION MART, Tokenhouse-yard, E.C., but in addition others can be arranged for special sales. Terms on application:—

Tuesday, Mar. 20	Tuesday, June 26	Tuesday, Sept. 11
Tuesday, April 17	Tuesday, July 10	Tuesday, Oct. 2
Tuesday, May 22	Tuesday, July 31	Tuesday, Nov. 6
Tuesday, June 5	Tuesday, Aug. 14	Tuesday, Dec. 4

Messrs. E. & H. Lumley announce in the advertisement columns of "The Times," on Wednesdays and Saturdays, a complete list of their Sales, which will include Estates in England, Ireland, and Scotland, town and country properties, ground-rents, reversions, gas and water shares, &c. In cases where property is to be included in these sales, ample notice should be given in order to insure due publicity.—St. James's-house, 22, St. James's-street, S.W.

MESSRS. STIMSON & SONS,

Auctioneers, Surveyors, and Valuers,
8, MOORGATE STREET, BANK, E.C.,
AND
2, NEW KENT ROAD, S.E.
(Opposite the Elephant and Castle).

AUCTION SALES are held at the Mart, Tokenhouse-yard, City, on the second and last Thursdays in each month and on other days as occasion may require.

STIMSON & SONS undertake SALES and LETTINGS by PRIVATE TREATY, Valuations, Surveys, Negotiation of Mortgages, Receiverships in Chancery, Sales by Auction of Furniture and Stock, Collection of Rents, &c. Separate printed Lists of House Property, Ground-Rents for Sale, and Houses, &c., to be Let, are issued on the 1st of each month, and can be had gratis on application or free by post for two stamps. No charge for insertion. Telegraphic address, "Servabo, London."

MESSRS. ROBT. W. MANN & SON, SURVEYORS, VALUERS,

AUCTIONEERS, HOUSE AND ESTATE AGENTS,
ROBT. W. MANN, F.S.I., THOMAS R. RAMSON, F.S.I.
J. BAGSHAW MANN, F.S.I., W. H. MANN,
17, Lower Grosvenor-place, Eaton-square, S.W., and
32, Lowndes-street, Belgrave-square, S.W.

KENSINGTON.—Two Modern-built Residences, Stafford-terrace, Phillimore-gardens, in the choice and favoured district between Holland-park and Kensington-gardens, and close to High-street Station on the Inner Circle Railway, containing three fine reception-rooms, six bedrooms, and the usual offices; sanitation up to date; every portion well lighted; lease fourteen years; corner house £140, middle house £125.—Apply to FRED DAVIS, 4, Upper Phillimore-place, Kensington, W.

REVERSIONS, ANNUITIES, LIFE INTERESTS, LIFE POLICIES, &c.

MESSRS. H. E. FOSTER & GRANFIELD (successors to Marsh, Milner, & Co.), Land and Reversion Valuers and Auctioneers, may be consulted upon all questions appertaining to the above interests. Their Periodical Sales (established by the late Mr. H. E. Marsh in 1843) occur on the First Thursday in each Month throughout the year, and are the recognized medium for realizing this description of property. Advances made, if required, pending completion, or permanent mortgages negotiated.—Address, 6, Poultry, London, E.C.

OFFICES to be Let, at 17, Pall-mall East, S.W.; important new building; spacious entrance hall; wide, easy stairs; every convenience; perfect sanitation; gas and electric light laid on to each floor; rents £38, £48, £80, £120, £175, and £275, including rates and taxes.—Apply to HOUSEKEEPER, on the Premises.

TO SOLICITORS or Accountants desirous of a central position amongst the Wholesale Drapery Houses, where a very large connection may be secured; Commanding Premises in Gresham-street, opposite Messrs. I. & R. Morley's; the finest site in London for a professional man anxious to extend this branch.—Apply, by letter, to W. B. G., 4, Tokenhouse-buildings, E.C.

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THE IMPERIAL INSURANCE COMPANY LIMITED. FIRE.

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Subscribed Capital, £1,300,000; Paid-up, £390,000.
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E. COZENS SMITH,
General Manager.

THE REVERSIONARY INTEREST SOCIETY. LIMITED

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Purchase Reversionary Interests in Real and Personal Property, and Life Interests, and Life Policies, and Advance Money upon these Securities.—17, King's Arms-yard, Coleman-street, E.C.

LAW REVERSIONARY INTEREST SOCIETY (Limited).

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CHAIRMAN—EDWARD JAMES BEVIE, Esq., Q.C.
DEPUTY-CHAIRMAN—JOHN CLERK, Esq., Q.C.
REVERSIONS and Life Interests Purchased. Immediate and Deferred Annuities granted in exchange for Reversionary and Contingent Interests.
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C. B. CLABON, Secretary.

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Founded 1710.
LAW COURTS BRANCH,
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A. W. COUSINS,
District Manager.
(FIRE)
SUN INSURED in 1892, £391,800 000.

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HENRY GREEN, Advertisement Agent, begs to direct the attention of the Legal Profession to the advantages of his long experience of upwards of forty years, in the special insertion of all pro forma notices, &c., and hereby solicits their continued support.—N.B. Forms, Gratis, for Statutory Notices to Creditors and Dissolutions of Partnership, with necessary Declaration. Official stamps for advertisements and file of "London Gazette" kept. By appointment.

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